PERMITTED TO RETURN.

No. 201.—Mr. S. F. Chetham, Superintendent of Police, is permitted to return to duty within the period of his leave.

APPOINTMENTS.

Fort St. George, March 12, 1914.

No. 208.—Mr. Edward Holroyd Gadsden, Acting Superintendent, Central Jail, Rajahmundry, to act as Superintendent of Prisons, Madras, during the absence of Captain G. W. Macnachtin, I.M.S., on leave or until further orders.

Fort St. George, March 16, 1914.

No. 209.—Mr. William John Duncan Rowley, Probationary Assistant Superintendent of Police, to be in charge of Dindigul sub-division, Madura district.

No. 210.—Mr. Lawrence Clift, Assistant Superintendent of Police, Parlakimedi sub-division, Ganjam district, to be Assistant Superintendent of Police, Rasulkonda sub-division of the same district.

No. 211.—Mr. Horace Gordon Nettelfield, Probationary Assistant Superintendent of Police, to be in charge of Parlakimedi sub-division, Ganjam district.

CONFIRMATION.

Fort St. George, March 11, 1914.

With effect from the 17th January 1914.

No. 212.—Captain Gordon William Macnachtin, I.M.S., is confirmed as Superintendent of a First-class Central Jail.

INVESTITURE OF POWERS.

Fort St. George, March 10, 1914.

No. 213.—Under section 12 of the Code of Criminal Procedure, 1898, the undermentioned officers are appointed to be Magistrates of the first class, and under section 37 they are invested with all the powers specified in the fourth schedule as powers which the Government may confer on a Magistrate of that class, except the power to try cases summarily under section 260:—

M.R.Ry. Ayanam Ramanuja Acharyar Avargal, Deputy Collector in the district of Cuddapah.
M.R.Ry. Mutyala Venkanna Nayudu Garu, Deputy Collector in the district of Kistna.

Fort St. George, March 11, 1914.

No. 214.—Under section 138 (1) of the Code of Civil Procedure (Act V of 1908) the Governor in Council is pleased to direct that the undermentioned officer shall, in cases in which an appeal is allowed, take down the evidence with his own hand in the English language:—

Mr. Percy Abbey Booty, District Judge of North Arcot.

No. 215.—Under section 357 of the Code of Criminal Procedure, 1898, the undermentioned officers are authorised to take down the evidence of witnesses with their own hand in the English language:—

Mr. Percy Abbey Booty, Sessions Judge of North Arcot.

Fort St. George, March 16, 1914.

Mr. Charles George Todhunter, District Magistrate of Tinnevelly.

Fort St. George, March 12, 1914.

No. 216.—Under section 12 of the Code of Criminal Procedure, 1898, the undermentioned officers are appointed to be Magistrates of the second class, and under section 37 they are invested with all the powers specified in the fourth schedule as powers which the Government may confer on a Magistrate of that class, except the power to pass orders as to first offenders under section 562:—

M.R.Ry. Puligandla Venkata Krishnayya, Stationary Sub-Magistrate, Ongole, in the district of Guntur.
M.R.Ry. Joseph Samuel Cornelius Nadar, Taluk Sarishtadar, Bhavani, in the district of Coimbatore.

Fort St. George, March 13, 1914.

M.R.Ry. Manjeshwar Raghavendra Rao, Deputy Tahsildar and Sub-Magistrate, Mangalore, in the district of South Canara.

WITHDRAWAL OF POWERS.

Fort St. George, March 12, 1914.

No. 217.—Under the provisions of section 41 of the Code of Criminal Procedure, 1898, the Governor in Council withdraws the powers of a Special Magistrate for the town of Dindigul in the district of Madura conferred on M.R.Ry. P. V. Subramania Ayyar Avargal who has resigned his appointment.

NOTICE.

No. 187.—Under the proviso to section 4 (2) (b) of the Madras Hackney Carriage Act, 1911 (V of 1911) notice is hereby given that it is proposed to extend the provisions of that Act on or after September 1st, 1914, to the undermentioned Municipalities in the Madras Presidency and that it is proposed to appoint the officers specified against each to perform the functions of Commissioner under the Act. Persons having objections to the proposed extension of the Act are invited to lodge their objections before the District Magistrates of the various districts concerned within two months of the publication of this notice.

Municipality.	Officer to be appointed Commissioner under the Act.	
Cuddalore	District Superintendent of Police,	South Arcot.
Nellore	Do	do. Nellore.
Mayavaram	Do.	do. Tanjore.
Berhampur	Do.	do. Ganjam.
Guntûr	Do.	do. Guntûr.
Vizagapatam	Do.	do. Vizagapatam.
Vizianagram	Do.	do. do.
Rajahmundry	Do.	do. Gôdâvari.
Cocanada	Assistant Superintendent of Police, Cocanada.	
Calicut	District Superintendent of Police, South Malabar.	

NOTIFICATIONS

Fort St. George, March 13, 1914.

No. 218.—The following extract from the *London Gazette*, dated the 17th February 1914, is republished :—

INDIA OFFICE,
9th February 1914.

The King has been pleased to approve the appointment of Mr. Thangaraja Ayyar Sadasiva Ayyar, B.A., B.L., to be a Judge of the High Court of Judicature in Madras, in the vacancy caused by the death of the late Mr. Pathaneda Rama Ayyar Sundara Ayyar.

Fort St. George, March 13, 1914.

No. 219.—In continuation of Notification No. 224, dated the 28th March 1913, published at page 353 of Part I of the *Fort St. George Gazette* of the 1st April 1913, sanctioning the continuance of the Court of the Temporary Subordinate Judge of Vizagapatam for a further period of one year from the 1st April 1913, the Governor in Council is pleased, on the recommendation of the High Court, to direct under sections 4, 5, 10 and 23 of the Madras Civil Courts Act, III of 1873 (as amended by Acts XXI of 1885 and IV of 1024), that the said Court shall continue to hold its sittings at Vizagapatam for a further period of one year from the 1st April 1914 and that it shall continue to exercise during that period the jurisdiction conferred on it by the said notification.

No. 220.—In continuation of Notification No. 731, dated the 30th September 1913, published at page 1444 of Part I of the *Fort St. George Gazette*, dated the 7th October 1913, sanctioning the continuance of the Temporary Subordinate Judge's Court in the district of Trichinopoly for a period of six months from the 21st September 1913, the Governor in Council is pleased to direct under sections 4, 5, 10 and 23 of the Madras Civil Courts Act, III of 1873 (as amended by Acts XXI of 1885 and IV of 1911), that the said Court shall continue to hold its sittings at Trichinopoly from the 21st March 1914 to the end of the year and that it shall continue to exercise during that period the jurisdiction conferred on it by the said notification.

Fort St. George, March 16, 1914.

No. 221.—In exercise of the powers conferred by section 12, sub-section (1) of the Indian Press Act, 1910 (I of 1910), the Governor in Council hereby declares all copies, wherever found, of the lithographed Urdu and Gurmukhi paper called the "Ghadr", published by the Yugantar Ashram of San Francisco, California, U.S.A., to be forfeited to His Majesty on the grounds that the said paper contains exhortations to rebel against the British Government, and it therefore appears to the Governor in Council that the said paper contains words which are likely to excite disaffection towards the Government established by law in British India.

Fort St. George, March 17, 1914.

No. 222.—The following notification of the Government of India is republished :—

HOME DEPARTMENT.

JUDICIAL.

Delhi, the 27th February 1914.

No. 1330-C.—In modification of entry (13) of Schedule I to the Indian Arms Rules, 1908, the Governor General in Council is pleased to direct that the exemption from the operation of the prohibitions and directions contained in sections 13, 14, 15 and 16 of the Indian Arms Act, 1878 (XI of 1878), thereby made in favour of European or East Indian subjects of His Majesty the King-Emperor shall cease to extend to John E. White formerly of Ahmednagar.

Fort St. George, March 14, 1914.

No 223.—Under the provisions of section 30 of the Official Trustees Act, 1913 (Act II of 1913), and in supersession of all previous notifications on the subject, the Governor in Council is pleased to make the following rules for carrying into effect the objects of the Act and for regulating the proceedings of the Official Trustee of Madras in the discharge of his duties

RULES FOR THE OFFICE OF THE OFFICIAL TRUSTEE.

Rule I.—The Official Trustee shall charge by way of remuneration in respect of all trust properties transferred to or vested in him under this Act a commission, the minimum rate of which shall be as follows, that is to say,—

On all capital monies, and on the capital value of all other properties and securities of any kind whatsoever constituting the corpus of the trust received by him, a commission of two *per centum*. On all sums received by him by way of interest or dividends in respect of monies invested, a commission of one *per centum*. On all rents collected by him a commission of two and a half *per centum*.

Provided that, as to trusts accepted by the Official Trustee prior to the 1st of April 1914, the rate or rates of commission chargeable by him shall be the same as the rate or rates charged prior to the said date in respect of each trust estate.

Rule II.—(1) All fees and commission leviable under these rules except those chargeable to trusts under the charge of the Official Trustee shall be payable to him in advance by the person liable to pay the same

(2) All fees and commission collected by the Official Trustee under the provisions of these rules shall be paid by him on or before the 20th of the month following that in which they are realised, into the Bank of Madras, to the credit of the Government of India.

Rule III.—The Official Trustee shall keep the following registers, books of account, etc.:—

(1) A register of trusts (Form No. 1) in which shall be entered—

(*a*) a summary of all trusts vested in the Official Trustee on the 1st April 1914 and of all trusts which shall become vested in him thereafter, numbered with consecutive numbers;

(*b*) the date of each order of court or deed of trust appointing the Official Trustee;

(*c*) a statement of the securities from time to time received and the disposal thereof;

(*d*) the names of the persons entitled to the income and capital of each estate;

(*e*) the rate of commission chargeable to each estate.

(2) A cash book showing in separate columns every receipt and payment through the office and every receipt and payment through the Bank of Madras, the dates of receipt and payment and the voucher numbers for each payment as well as the particular amount of all securities and cash to be balanced daily. (Form No. 2.)

(3) A ledger which shall contain a separate account with each trust estate. The dates of receipts and payments, the amount of Government and other securities, and of the cash transactions shall appear in separate columns, and each account in the ledger shall be balanced twice every year, viz., on the 30th of June and 31st of December. (Form No. 3.)

(4) A register of all Government securities, bank shares and other securities deposited in the Bank of Madras showing the realization of interest and dividends half-yearly. (Form No. 4.)

(5) A rent book in which shall be entered each house under the management of the Official Trustee, the name of the trust estate to which it belongs, the name of the tenant, the arrears of rent if any due, the amount due for the current month, the date of realization and the amount realized. (Form No. 5.)

(6) A receipt book containing skeleton forms of receipts with counterfoils numbered consecutively in print. These forms shall be used for all receipts given for cash and Government and other securities. (Form No. 6.)

(7) A commission book showing the receipts on account of commission and fees payable to the Official Trustee and payment thereout. (Form No. 7.)

(8) A postal despatch book for letters sent through post. (Form No. 8.)

(9) A letter delivery book for letters delivered by messenger. (Form No. 9.)

(10) A register of letters received. (Form No. 10.)

Rule IV.—(1) The Official Trustee shall twice in every year, that is to say, on or before the first day of April and the first day of October, deliver to the Government a true schedule (Form No. 11) showing the gross amount of all sums of money and all bonds or other securities received or paid or delivered by him on account of each trust of which he is the trustee, and the balances during the half-year ending on the thirtieth day of June and thirty-first day of December next before the day of delivering such schedule and a true schedule (Form No. 12) of all trusts which

shall have come to an end or of which the Official Trustee shall have ceased to be the trustee and the property subject to which shall have been paid or made over to the persons entitled to the same or to new trustees during the same period specifying the nature and amount or value of such property and the persons to whom the same has been paid or made over.

(2) The Official Trustee shall be entitled to the payment of a fee of Rs 180 for the preparation of the half-yearly schedules under the last preceding rule.

Rule V.—(1) The accounts and schedules of the Official Trustee shall be audited every half-year and the Accountant-General shall from time to time appoint an auditor or auditors to examine the accounts of the Official Trustee.

(2) The auditor or auditors shall submit to Government together with the audit report a statement of the accounts in the forms specified below :—

(i) Abstract of cash and Government or other securities received and paid during the half-year. (Statement A.)

(ii) Official Trustee's balance for the half-year. (Statement B.)

(iii) Abstract of the Official Trustee's commission account for the half-year. (Statement C.)

(iv) Statement of cash balances of Rs. 100 and upwards on the last day of the half-year with reasons for non-investment (Statement D.)

(3) The Accountant-General shall be entitled to a fee of Rs. 150 for every half-yearly audit.

(4) The costs and expenses of preparing the said schedules and accounts, and of every such audit and examination as aforesaid, shall be defrayed by all the trust estates to which such schedules or accounts shall relate. These costs and expenses, and the portion thereof to be contributed by each of the said trust estates shall be determined in proportion to the income derived from each trust estate during the half-year in question, by the auditor or auditors, and shall be paid out of the said estates accordingly by the Official Trustee. Trusts whose income falls below Rs. 100 will however be exempted from bearing any portion of the above charges.

Rule VI.—(1) No beneficiary shall be entitled to inspect the books or accounts of the Official Trustee without first satisfying the Official Trustee that he is a beneficiary under the trust, the relative accounts of which he desires to inspect.

(2) Every beneficiary desiring such inspection shall, at least one clear day before the day on which he desires inspection, apply in writing to the Official Trustee setting forth the following particulars :—

(*a*) His name and address.

(*b*) The name of the trust as to which inspection is desired.

(*c*) The nature of his interest in such trust.

(*d*) The day on which he desires inspection.

He shall also deposit with the application a minimum fee of Re. 1 which shall be refunded to the applicant in case inspection is not granted.

(3) The Official Trustee shall, after being satisfied as to the interest of the applicant in the trust or matter in question, appoint an hour on the day named in the application for inspection by the applicant under such supervision as he thinks fit. If for any sufficient reason inspection cannot be granted on the day named by the applicant, the Official Trustee shall appoint some other hour and day convenient to the applicant.

(4) A fee calculated at the rate of Re. 1 for every half hour or fraction thereof shall be paid by the applicant in respect of every such inspection as aforesaid.

(5) No beneficiary shall be entitled to obtain copies of, or extracts from, the accounts of the Official Trustee or copies of or extracts from the reports and certificates of the auditor unless he is a person who would be entitled to inspect the accounts, reports and certificates under the preceding clauses of this rule.

(6) A fee calculated at the rate of As. 4 per folio of 72 words shall be levied in respect of every copy or extract granted; and if any such copy or extract is required to be certified by the Official Trustee as a "True Copy," an additional fee of Re. 1 shall be levied.

Rule VII—(1) Whenever, owing to doubts or disputes as to the person or persons beneficially entitled or for any other cause there shall remain in the hands of the Official Trustee a cash balance of Rs. 100 belonging to any trust estate, he shall without delay, in the absence of any directions in this respect in the deed or other declaration of trust, invest the same in Government securities or in any of the securities in which trustees are authorised to invest by the provisions of the Indian Trusts Act, 1882 (II of 1882), or any amendment thereof, save and except that no investment on mortgage of immoveable property shall be made by the Official Trustee without the previous sanction of the High Court.

(2) The Official Trustee shall procure that all Government and other securities which may be issued, delivered, or transferred to him on account of any trust estate, whether by endorsement or otherwise, shall be issued, delivered or transferred in his name of office.

(3) The Official Trustee shall not at any time retain in his keeping a larger sum in cash than Rs. 200. All sums received by him shall from time to time be lodged in the Bank of Madras to the credit of a separate and distinct account to be kept by him as Official Trustee with the said bank, and shall be drawn against when necessary in his name of office.

(4) All Government securities and bank, railway or other shares coming into the Official Trustee's charge shall forthwith be lodged by him in his name of office as Official Trustee in the Bank of Madras and be kept there for safe custody, except when it may be necessary for the Official Trustee to retain such securities or shares for a temporary purpose.

Rule VIII.—(1) Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable in London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

(2) In other cases, remittances shall be made in accordance with the directions of the payee, and in the absence of such directions by postal money order.

Rule IX.—(1) All monies transferable to the credit of the Government of India under section 23 of the Act shall be paid to its credit into the Bank of Madras by the Official Trustee.

(2) Any person claiming payment of the same under the provisions of section 24, clause (1) of the Act, shall establish his claim to the satisfaction of Government

Rule X.—The Official Trustee may accept any trust intended for the safeguarding and investment of the property of a religious institution or of a commercial undertaking or for the protection of the interests of the creditors of such institution or undertaking, provided that he shall not be liable to see to the proper performance or carrying out of the objects of such religious institution or to see to the proper management or carrying on of the business of such commercial undertaking.

Rule XI.—Notification of the contents of a will under section 9 of the Act shall be made by forwarding to the Official Trustee either the original will or the probate copy of the same.

FORM No. 1.

Official Trustee's Register of Trusts.

Serial number	Name of trust.	Date of will, order of court, deed, etc.	Nature and amount of trust funds.	Disposal of the same.	Person or persons to whom the income is payable.	Person or persons entitled on re-transfer.	Rate of the official trustee's commission.	Remarks

FORM No. 2.

General Cash Account of the Official Trustee of Madras for the month of 19 .

Date	Receipt number.	Particulars of receipts.	Trusts credited.	Through.		Government securities.	Other securities.		Date.	Voucher number.	Particulars of payment.	Trusts debited.	Through.			Government securities.	Other securities.	
				Ledger folio.	Office.	Bank.	Number of shares.	Value.					Ledger folio.	Office.	Cheque number.	Bank.		Number of shares.	Value.

FORM No. 3.

Dr. *Cash account of the trust estate of* *With the Official Trustee of Madras.* Cr.

Date.	Particulars of payment.	Other securities.	Government securities.	Cash.			Date.	Particulars of receipt.	Other securities.	Government securities.	Cash.		
				Rs.	A.	P.					Rs.	A.	P.

FORM No. 4.

Securities Register of the *Trust Estate of*

Loan of Interest due on

Date of receipt.	Number.	Amount	Amount of interest payable each half-year.	Number of Bank's acknowledgment.	Date of realisation of interest for half year ending														Remarks.
			£s.																

FORM No. 5.

Register of rents of immoveable property.

Estate.

Property.	Tenant.	Rent.			Arrears.			Year.	January.	February.	March.	April.	May.	June.	July.	August.	September	October.	November.	December.
		£s	s.	d.	£s.	s.	d.													

FORM No. 6.

No.

OFFICIAL TRUSTEE'S OFFICE,

Madras, 19 .

Trust Estate of

Received from

the sum of Rs.

being

Rs.

Official Trustee of Madras.

No.

OFFICIAL TRUSTEE'S OFFICE,

Madras, 19 .

Trust Estate of

Received from

the sum of Rupees

annas and pies

being

Rs.

Official Trustee of Madras.

FORM No. 7.

Official Trustee's Commission *Account for the month of* _____ 19 .

Dr. Cr.

Date.	Description.	Amount	Total.	Date.	Name of trust.	Ledger folio.	Description of the item charged with commission.	Amount or value on which charged.	Rate of commission.	Amount of commission charged.	Total.

FORM No. 8.

Letters posted.

Estate.	Enclosures, if any.	To	Address.	Amount of postage.		
				Rs.	a.	P.

FORM No. 9.

Letters delivered.

Estate.	Enclosures, if any.	To	Address.

FORM No. 10.

Register of letters received.

Date of receipt.	Estate.	From whom received.	Number and date of letter.	Subject.	Disposal.

FORM No. 11.

Schedule of all sums of money, bonds and other securities received and of all payments made by the Official Trustee on account of each trust in his charge and the balances during the period of six months ending . . . . . .

Serial number	Trust estates	Date of appointment.	Balance on				Receipts from to				Total.				Payments from to				Balance on				Serial number.
			Government securities.	Bank or other stock, etc., not being Government securities.	Cash.		Government securities.	Bank or other stock, etc., not being Government securities.	Cash.		Government securities.	Bank or other stock, etc., not being Government securities.	Cash.		Government securities.	Bank or other stock, etc., not being Government securities.	Cash.		Government securities.	Bank or other stock, etc., not being Government securities.	Cash.		
					To credit.	To debit.							To credit.	To debit.							To credit.	To debit.	
			Rs.		Rs. A. P.	Rs. A. P.	Rs.		Rs. A. P.		Rs.		Rs. A. P.	Rs. A. P.	Rs.		Rs. A. P.		Rs.		Rs. A. P.	Rs. A. P.	

FORM No. 12.

Schedule for the half-year ending 192 of all trusts which have come to an end, or of which the Official Trustee has ceased to be the trustee; the property subject to which has been paid or made over to the persons entitled specifying the nature and amount or value of such property, and the persons to whom paid or made over.

Estates	Date of administration.	Date of payment.	Payments.				Persons to whom paid.
			Government securities.	Bank or other stock as well as bonds or other securities not being Government securities.	Cash		
			Rs.		Rs.	A. P.	

Statement A.

ABSTRACT of cash and Government and other securities received and paid during the half-year ending the

Particulars.	With the Bank of Madras			With the Official Trustee.		
	Government securities.	Other securities.	Cash.	Government securities.	Other securities.	Cash.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.
Balance on 31st Dec. / 30th June 19 ..						
And— Receipts from 1st Jan. / 1st July 19 .. to 30th June / 31st Dec. 19 ..						
Total ..						
Deduct— Payment from 1st Jan. / 1st July 19 .. to 30th June / 31st Dec. 19 ..						
Balance ..						

Statement B

OFFICIAL Trustee's balance for the half-year ending the

Assets.	Government securities.	Other securities.	Cash.
	Rs	Rs	Rs. A. P.
Total ..			

Liabilities.	Government securities.	Other securities.	Cash
	Rs	Rs	Rs. A. P.
Total ..			

Statement C.

ABSTRACT of the Official Trustee's commission account for the half-year ending

Months for which due.	Commission on trusts.
	Rs.

Statement D.

STATEMENT of cash balances of Rs 100 and upwards on the with reasons for non-investment.

Trust estates.	Amount.	Remarks.
	Rs.	

No. 224.—Under the provisions of section 50 of the Administrator-General's Act, 1913 (Act III of 1913), and in supersession of all previous notifications on the subject, the Governor in Council is pleased to make the following rules for carrying into effect the objects of the Act and for regulating the proceedings of the Administrator-General of Madras in the discharge of his duties

RULES FOR THE OFFICE OF THE ADMINISTRATOR-GENERAL.

Rule I.—If the Administrator-General has notice of the existence of a person or persons who would be entitled to a grant of Probate or Letters of Administration in preference to the Administrator-General and if the intentions of such person or persons as to applying for Probate or Letters of Administration have not been ascertained, the Administrator-General shall, before applying for a grant of Letters of Administration to himself, give notice in writing to such person or persons of his intention so to apply in default of such person or persons applying for grant of Probate or Letters of Administration to himself or themselves within a reasonable time to be specified in such notice.

Rule II.—(1) When the Administrator-General collects and takes possession of assets under an order made under section 11 of the Act, he shall be entitled to a commission of one *per centum* upon the amount of all moveable assets collected or received by him in pursuance of such order.

In case Letters of Administration of any such property are afterwards granted to the Administrator-General, the said commission of one *per centum* shall be deemed a part payment of the commission payable to the Administrator-General under the Letters of Administration.

(2) For every certificate granted under the provisions of sections 31 and 32 of the Act the Administrator-General shall be entitled to charge a fee calculated at the rate of three *per centum* on the amount mentioned in the certificate.

(3) (a) The Administrator-General shall in respect of every estate administered by him under any Letters of Administration granted to him in his official character, or under any Probate granted to him of a will wherein he is named as executor by virtue of his office, or under any Probate or Letters of Administration vested in him by section 23, clause (2), or section 25, or under section 32, without a grant of Letters of Administration, be entitled to receive a commission upon the amount or value of the assets which he collects in due course of administration according to the following scale:—

				Per centum.
		Rs.		Rs.	
In the case of estates the total value of which exceeds	1,000	but does not exceed	2,000	4
Do.	do.	2,000	do.	5,000	4½
Do	do.	5,000	do.	25,000	5
Do	do.	25,000	do.	50,000	5½
Do.	do.	50,000	do.	70,000	6
Do.	do.	70,000			7

(b) The last sub-rule shall not apply to cases in which the property of an officer or soldier dying on service comes into the hands of the Administrator-General under the provisions of the Statute called the Regimental Debts Act, 1893 (56 Victoria, Chapter 5).

The Administrator-General shall charge three *per centum* on the gross amount of such property coming into his hands if preferential charges as defined by the second section of the said Statute have been previously paid, or on the gross amount remaining in his hands after payment by him of such charges as the case may be.

(c) Such commission shall be payable to and retained by him upon the collection of the assets. In the case of any estate the administration of which has been committed to the Administrator-General before the 1st April 1914, the commission chargeable shall be at the rate of five *per centum* as prescribed by section 53 of the Administrator-General's Act, 1874, or at the rate of three *per centum* in the case of estates falling under section 53 of that Act.

(d) Notwithstanding anything hereinbefore contained, when the Administrator-General obtains Probate or Letters of Administration operating in another Presidency, he shall be entitled to the same rate of commission in respect of the collection of assets collected in such Presidency as the Administrator-General of such Presidency would have been entitled to if such assets had been collected and distributed by him, and to no higher rate

Rule III.—(1) On the grant to the Administrator-General of Probate or Letters of Administration to any estate or in case of an administration under section 32 of the Act without such grants or in case of a transfer of administration to the Administrator-General under section 25 of the Act, the Administrator-General shall publish a notice in two consecutive issues of the Official Gazette in the following form:—

The Administrator-General of Madras hereby gives notice that he is administering from . . . . . the estate of . . . . . deceased, late of . . . . . under the provisions of section 32 of the Administrator-General's Act, 1913, without any grant of administration or under a deed of transfer executed on . . . . . under the provisions of section 25 of the Administrator-General's Act, 1913, or under a grant of Probate (or Letters of Administration) made to him on the . . . . . by the High Court of Madras and that all persons having claims against the said estate as creditors, next of kin, legatees or in any other

manner whatsoever should prefer their claims to the said Administrator-General on or before the . . . . . after which date he will proceed to make a distribution of the assets of the said estate and will recognize in such distribution only such claims as shall have previously been established to his satisfaction.

(2) The period allowed to claimants to prefer their claims to the Administrator-General shall in no case be less than one month from the date of the publication of the said notice, and in cases in which the Administrator-General has reason to believe that claimants may be residing out of India, the period shall not be less than two months from the date of such publication.

(3) The expenses of publishing such notices shall be charged to the estate concerned.

Rule IV.—(1) Notice of Rejection or Disallowance in part, by the Administrator-General, of any claim shall contain the following particulars:—

(*a*) Name of the estate.
(*b*) Name and address of the claimant.
(*c*) Particulars of the claim rejected or of the part disallowed and the reasons for such rejection or disallowance.
(*d*) Date on which notice of the claim in question was received by the Administrator-General.
(*e*) Date of the final decision of the Administrator-General rejecting the claim or disallowing it in part.

(2) For the information of the claimant, the provisions of section 26, sub-section (3), of the Act shall be cited at the foot of the notice.

Rule V.—(1) All fees and commission leviable under these rules, except those chargeable to estates under the charge of the Administrator-General, shall be payable to him in advance by the person liable to pay the same.

(2) All fees and commission collected by the Administrator-General under the provisions of these rules shall be paid by him, on or before the 20th of the month following that in which they are realised, into the Bank of Madras to the credit of the Government of India.

Rule VI.—(1) No person shall be entitled to inspect the books or accounts of the Administrator-General without first satisfying the Administrator-General that he is interested in the administration of the estate, the relative accounts of which he desires to inspect.

(2) Every person desiring such inspection shall, at least one clear day before the day on which he desires inspection, apply in writing to the Administrator-General setting forth the following particulars:—

(*a*) His name and address.
(*b*) The name of the estate as to which inspection is desired.
(*c*) The nature of his interest in such estate.
(*d*) The day on which he desires inspection.

He shall also deposit with the application a minimum fee of Re. 1 which shall be refunded to the applicant in case inspection is not granted.

(3) The Administrator-General shall, after being satisfied as to the interest of the applicant in the estate or matter in question, appoint an hour on the day named in the application for inspection by the applicant under such supervision as he thinks fit. If, for any sufficient reason, inspection cannot be granted on the day named by the applicant the Administrator-General shall appoint some other hour and day convenient to the applicant.

(4) A fee calculated at the rate of Re. 1 for every half hour or fraction thereof shall be paid by the applicant in respect of every such inspection as aforesaid.

(5) No person shall be entitled to obtain copies of or extracts from the accounts of the Administrator-General or copies of or extracts from the reports and certificates of the auditor unless he is a person who would be entitled to inspect the accounts, reports and certificates under the preceding clauses of this rule.

(6) A fee calculated at the rate of As. 4 per folio of 72 words shall be levied in respect of every copy or extract granted, and if any such copy or extract is required to be certified by the Administrator-General as a "True Copy" an additional fee of Re. 1 shall be levied.

Rule VII.—(1) The Administrator-General shall keep the following accounts and statements:—

(*a*) Inventory book or a list of property received as belonging to each estate. (Form No. 1.)

(*b*) Asset book or list of the assets of each estate. (Form No. 2.)

(*c*) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily. (Form No. 3.)

(*d*) Receipt book in which all cash, Government securities and shares shall be entered, a series of consecutive numbers for the year being printed both on the receipts and on their counterfoils. (Form No. 4.)

(e) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils. (Form No. 5.)

(f) Account current with each separate estate showing detailed debit and credit items and every transaction whether in cash, Government securities or shares. (Form No. 6.)

(g) Account current headed "Creditors' payable account" showing all unpaid dividends set apart for creditors whose claims are admitted; to be balanced half-yearly. (Form No. 7.)

(h) Claim registry book in which shall be registered all claims preferred against each estate. (Form No. 8.)

(i) Register of beneficiaries in which shall be entered the claims of the next-of-kin and legatees. (Form No. 9.)

(j) Account current book with the Bank of Madras. (Form No. 10.)

(k) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly. (Form No. 11.)

(l) Bills receivable book for entering account sales or drafts on account sales and all other securities for moneys due to each estate. (Form No. 12.)

(m) Register of remittances in which shall be noted all remittances made to the India Office, London. (Form No. 13.)

(n) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realisation of interest in each half-year. (Form No. 14.)

(o) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand. (Form No. 15.)

(p) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year. (Form No. 16.)

(q) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered. (Form No. 17.)

(r) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto. (Form No. 18.)

(s) Letters of administration book containing the names of estates with the dates of their grant. (Form No. 19.)

(t) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, and the names and addresses of persons to whom letters are sent. (Form No. 20.)

(u) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters. (Form No. 21.)

(v) Register of letters received. (Form No. 22.)

(2) Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

Rule VIII.—(1) Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

(2) All moneys coming into the hands of the Administrator-General, except those invested under the previous clause and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.

(3) Sums set apart to meet the claims of creditors which have remained unpaid in the hands of the Administrator-General for a period of twelve years as well as the interest accruing on these sums shall be lodged for safe custody with the Accountant-General.

(4) The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

(5) All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

Rule IX.—(1) Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe or in other cases where such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

(2) In other cases, remittances shall be made in accordance with the directions of the payee, and in the absence of such directions by postal money order.

Rule X.—(1) The Administrator-General shall twice in every year, that is to say, on or before the first day in April and on or before the first day in October, deliver to the Government in quadruplicate—

(*a*) A schedule showing the gross amount of all sums of money and all bonds or other securities for money received or issued by him on account of each estate in his charge, and the balances during the period of six months ending severally on the thirty-first day of December and thirtieth day of June next before the day of delivering such schedule. (Form No. 15.)

(*b*) A schedule of all administrations whereof the final balances have been paid over to the persons entitled to the same, during the same period, specifying the amount of such balances and the persons to whom paid. (Form No. 16.)

Three copies of such schedules shall be sent by the Government to the Secretary of State for India, in order that such Secretary may, if he think fit, order the same to be deposited at the India Office for public inspection, and cause notices to be published in the *London Gazette* and other leading newspapers that such schedules are open to inspection there, or make such other orders respecting the same as he thinks fit. Such schedules shall, within fourteen days afterwards, be published in the official Gazette by the Administrator-General.

(2) The accounts of the Administrator-General shall be closed twice in each year, viz., for the schedules which under clause 1 above are required to be delivered to the Government on or before the 1st April on the 31st December next preceding that date, and for those which are by that rule required to be delivered on or before the 1st October, on the 30th June next preceding that date.

(3) The Administrator-General shall be entitled to a fee of Rs. 500 for the preparation of the schedules for every half-year in addition to the costs of printing and publishing the same.

Rule XI.—(1) The accounts and schedules of the Administrator-General shall be audited every half-year and the Accountant-General shall from time to time appoint an auditor or auditors for this purpose.

(2) The auditor or auditors shall submit to Government, together with the audit report, a statement of the accounts in the forms specified below:—

(i) Abstract of cash and Government or other securities received and paid during the half-year. (Statement A.)

(ii) Administrator-General's balance for the half-year. (Statement B.)

(iii) Abstract of commission account of the Administrator-General for the half-year. (Statement C.)

(iv) Statement showing particulars of assets remaining in the hands of the Administrator-General for over twelve years which have to be finally credited to Government. (Statement D-1.)

(v) Statement showing sums set apart to meet the claims of creditors, which, having remained unpaid in the hands of the Administrator-General for a period of twelve years, have to be lodged for safe custody with the Accountant-General under rule VIII, clause (3) of these rules. (Statement D-2.)

(vi) Statement of remittances to England during the half-year for which acknowledgments have not been received. (Statement E.)

(vii) Statement showing sums below Rs. 10 in amount at credit of different estates and trusts for which there are no claimants. (Statement F.)

(viii) Statement showing sums below Rs. 10 in amount at debit of different estates and trusts the recovery of which is hopeless. (Statement G.)

(ix) Statement showing sums above Rs. 10 in amount at debit of estates the recovery of which is hopeless. (Statement H.)

(x) Memorandum of law costs for the half-year. (Statement I.)

(xi) Statement showing balances of Rs. 100 and upwards on the last day of the half-year with reasons for non-investment. (Statement K.)

(3) The Accountant-General shall be entitled to a remuneration of Rs. 700 for his services in connection with each half-yearly audit.

(4) The fee due to the Administrator-General under rule X, clause (3), above for the preparation of the schedules for every half-year together with the costs and expenses of preparing and publishing the said schedules and the copies thereof and the said remuneration of the Accountant-General and all other expenses incidental to the audit shall be defrayed by all the estates to which such schedules relate, and the proportion thereof to be contributed by each of the said estates shall be ascertained and settled by the auditor or auditors, subject to the approval of Government, and shall be paid out of the said estates accordingly by the Administrator-General. Estates with transactions below Rs. 100 will however be exempted from bearing any portion of the above charges.

Rule XII.—(1) All unclaimed assets transferable to the credit of the Government of India under section 52 of the Act shall be paid into the Bank of Madras to the credit of the Government of India.

(2) Any person claiming payment of the same under the provisions of section 53 of the Act shall establish his claim to the satisfaction of Government.

FORM No. 1.

Inventory of the property and credits of , deceased.

Description of property.	Date of receipt by Administrator-General.	How disposed of	Amount realized.	Date.	Remarks.
			Rs. A. P.		

FORM No. 2.

Asset Book.

Name of estate. Date of petition for grant. Date of grant.

Description of asset.	Source of information.	Reported value.	Person in possession.	When received or realized into possession	How disposed of	Amount realized.	Date.	Actual value on date of petition for grant.	Remarks.
		Rs. A. P.				Rs. A. P.		Rs. A. P.	

FORM No. 3.

Dr *General cash account of the Administrator-General for the month of* 19 . Cr.

Date of receipts.	Particulars of accounts received.	Shares	Government promissory notes.	Cash.	Date of payments.	Particulars of payments.	Shares.	Government promissory notes.	Cash.
				Rs. A. P.					Rs. A. P.

FORM No. 4.

No.

Madras, 19 .

Estate of

Received from

Rs.

being

Rs

Administrator-General.

No.

ADMINISTRATOR-GENERAL'S OFFICE,

Madras, 19 .

Estate of

Received from

the sum of Rupees

annas and pies

being

Rs.

Administrator-General.

FORM No. 5.

No.

Madras, 19 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

Administrator-General.

No.

ADMINISTRATOR-GENERAL'S OFFICE,

Madras, 19 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

Administrator-General.

FORM No. 6.

DR. *Cash account of estate of* *with the Administrator-General* CR.

Date of receipt.	—	Bank or other shares	Government securities.	Cash		Date of payment.	—	Bank or other shares	Government securities.	Cash.	
				Rs.	A. P.					Rs.	A. P.

FORM No. 7.

Dr. *Cash account of "Creditors' payable account" with the Administrator-General.* Cr.

Date.	Particulars.	Government securities.	Other securities.	Cash.	Date.	Particulars.	Government securities.	Other securities.	Cash.
	To estate of A. B., Amount retained for C. D., creditor.			Rs. A. P.					Rs. A. P.

FORM No. 8.

Claim Registry Book.

Estate

Number.	Date.	Claimants.	Amount of claim.	Amount allowed.	Paid in full or in part.	Amount paid.	When paid.	Remarks.
			Rs. A. P. Rs. A. P.	Rs. A. P.		Rs. A. P.		

FORM No. 9

Register of Beneficiaries.

Estate of

Name of beneficiary.	Address	Deceased partner or relations.	Interest of beneficiary.	Remarks.

FORM No. 10.

Dr. *Account current with the Bank of Madras.* Cr.

Date.	Particulars.	Cash.	Government securities.	Other securities.	Date.	Particulars.	Cash.	Government securities.	Other securities.
		Rs. A. P.					Rs. A. P.		

FORM No 11.

Dr. *Administrator-General's commission* *Account for the month of* 19 . Cr,

Date.	Particulars.							Date.	Particulars	Rate.	Amount charged.			Commission								
		Rs.	A.	P.	Rs.	A.	P.				Rs	A	P	Rs	A	P	Rs.	A.	P.	Rs	A	P.

FORM No. 12.

Administrator-General's *Bills receivable.*

Number.	When received.	Estate.	Date of bill account sale, etc.	From whom received.	By whom drawn.	On whom drawn.	In whose favour.	When due.	Amount.			When realized.
									Rs.	A	P	

FORM No. 13.

Register of remittances made to the India Office, London.

Date.	Name of estate.	Amount paid.			Rate of exchange.	Amount in			At what date payable after receipt at the India Office.	Name of agent by whom the amount is payable.
		Rs.	A.	P.		£	s.	d.		
									Twenty-one days' sight.	The Official Agent to the Administrator-General, India Office, London.

FORM No. 14.

Securities Register of the *estate of*

Loan of Interest due on

Date of receipt.	Number.	Amount.	Amount of interest payable each half year.	Number of Bank's acknowledgment.	Date of realization of interest for half-year ending														Remarks.
			Rs. A.																

FORM No. 15

Schedule of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each . . . . . in his charge and the balances during the period of six months ending . . . . . .

Serial number.	Estates	Date of administration	Date of closing	Balance on				Receipts from to			Total.				Payments from to			Balance on				
				Government Securities.	Bank or other stock, etc., not being Government securities	Cash.		Government securities.	Bank or other stock, etc., not being Government securities.	Cash.	Government securities.	Bank or other stock, etc., not being Government securities.	Cash.		Government securities.	Bank or other stock, etc., not being Government securities.	Cash.	Government securities.	Bank or other stock, etc., not being Government securities.	Cash.	
						To credit.	To debit.						To credit.	To debit.						To credit.	To debit.
				Rs.		Rs. A. P.	Rs. A. P.			Rs. A. P.	Rs.		Rs. A. P.	Rs. A. P.	Rs.		Rs. A. P.	Rs.		Rs. A. P.	Rs. A. P.

FORM No. 16.

Schedule of all *whereof the final balances have been paid to the persons entitled to the same during the period of six months ending* *specifying the amount of such balances, and the persons to whom paid.*

Estates.	Date of administration.	Date of payment.	Payments.			Parties to whom paid.
			Government securities.	Bank or other stock as well as bonds or other securities not being Government securities.	Cash	
			Rs.		Rs. A. P.	

FORM No. 17.

Register of rents of immovable property.

Estate.

Property	Tenant	Rent.	Arrears.	Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November	December.
		Rs. A. P.	Rs. A. P.													

FORM No. 18.

Stock Book of valuables.

Received					Deposited			Deposited at the office.					
Number	C.D. No.	When.	From whom	On what account and estate.	Particulars.	Where.	When.	Bank's receipt.	When drawn out of deposit.	Number of draft on the bank.	How.	When.	Remarks.

FORM No. 19

Letters of Administration Book.

Number.	Name.	Rank.	Corps or place of residence	Day.	Month.	Year.	Will D & S.	Remarks.

FORM No. 20.

Letters delivered.

Estate.	Enclosures, if any.	To Address.

FORM No. 21.

Letters posted.

Estate.	Enclosures, if any	To Address.	Amount of postage.		
			RS.	A.	P.

FORM No. 22.

Register of letters received.

Date of receipt.	Estate.	From whom received.	Number and date of letter.	Subject.	Disposal.

Statement A.

ABSTRACT of cash and Government and other securities received and paid during the half-year ending the 19 .

Particulars.	With the Bank of Madras			With the Administrator-General.		
	Government securities.	Other securities.	Cash.	Government securities.	Other securities.	Cash.
	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs. A. P.
Balance on 30th June / 31st Dec. 19 .						
Add— Receipts from 1st July / 1st Jan. to 31st Dec. / 30th June 19 .						
Total ..						
Deduct— Payment from 1st July / 1st Jan. to 31st Dec. / 30th June 19 .						
Balance ..						

Statement B.

ADMINISTRATOR-GENERAL's balance for the half-year ending the 191 .

Assets.	Government securities.	Other securities.	Cash.
	Rs.	Rs.	Rs. A. P.
Total ..			

Liabilities.	Government securities	Other securities.	Cash.
	Rs.	Rs.	Rs. A. P.
Total ..			

Statement C.

ABSTRACT of commission account of the Administrator-General for the half year ending the 191 .

Month.	Gross commission.	Fees for certificates (rule 11 (2)).	Inspection and copying fees	Total receipts.	Write back and miscellaneous charges.	Net income.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Total ..						

Statement D-1.

STATEMENT showing particulars of assets remaining in the hands of the Administrator-General for over twelve years which have to be finally credited to Government.

Estate.	Date of Administration.	Date of closing	Amount.
			Rs. A. P.
		Total ..	

Statement D-2.

STATEMENT showing sums set apart to meet the claims of creditors, which, having remained unpaid in the hands of the Administrator-General for a period of twelve years, have to be lodged for safe custody with the Accountant-General under Rule VIII, Clause (3), of the Rules of the Administrator-General.

Estate.	Date of Administration	Amount.
		Rs. A. P.
	Total .	

Statement E

STATEMENT of remittances to England during the half-year ending for which acknowledgments have not been received.

Estate.	Date of remittance	Amount.
		Rs. A. P.

Statement F.

STATEMENT showing sums below Rs. 10 in amount at credit of different estates and trusts for which there are no claimants.

Estate.	Date of closing.	Amount.
		Rs. A. P.

Statement G.

STATEMENT showing sums below Rs. 10 in amount at debit of different estates and trusts the recovery of which is hopeless.

Name.	Date of Administration.	Amount.
		Rs. A. P.

Statement H.

STATEMENT showing sums above Rs. 10 in amount at debit of estates the recovery of which is hopeless.

Name.	Date of Administration.	Amount.
		Rs. A. P.

Statement I.

MEMORANDUM of law costs for the half-year ending

No.	Name of estate.	Date of payment.	Amount.	To whom paid
			Rs. A. P.	

Statement K.

STATEMENT showing cash balances of Rs. 100 and upwards on the with reasons for non-investment.

Estates.	Amount	Remarks.
	Rs. A. P.	

Fort St. George, March 12, 1914.

No. 223.—Under the provisions of section 30 A of the Stage Carriages Act, 1861 (XVI of 1861), the Governor in Council is pleased to direct that the following rules for the working of the said Act shall come into force from June 1st, 1914 on the roads from—

(1) Tanjore to Tiruvadi,
(2) Tanjore to Orumanad.
(3) Tanjore to Vallam,
(4) Budalur to Tirukkattupalli,
(5) Kumbakonam to Kodavasal,
(6) Kumbakonam to Nidamangalam,
(7) Nidamangalam to Mannargudi and
(8) Mayavaram to Tranquebar.

Rules.

(1) Subject to the control of the Sub-Divisional Magistrate, every license under this Act shall be granted in the form hereinafter specified, by the Stationary Sub-Magistrate, or (where there is no Stationary Sub-Magistrate) by the Taluk Magistrate, having jurisdiction over the place where the stage carriage is ordinarily kept.

(2) A fee of one rupee shall be paid for every license granted under rule (1), each application for a License being on an impressed stamp paper of one rupee value. The licensee will be issued on plain paper.

(3) All Magistrates and all Police officers not below the rank of head constable are authorised within their respective jurisdictions to inspect stage carriages and the animals employed in drawing them.

(4) Subject to the control of the Sub-Divisional Magistrate, an officer empowered to grant a license under this Act shall have power to cancel a license for any breach by the owner or driver of the stage carriage of the provisions of the Act or the rules framed thereunder.

(5) On sufficient cause being shown, a duplicate of a license may be granted to the original licensee on payment of a fee of eight annas

(6) Any person holding a license or acting under a license granted in accordance with this Act shall be bound to produce the same when called upon to do so by any magistrate or by any police officer not below the rank of a head constable.

(7) No animal shall be driven in a stage carriage for a distance exceeding nine miles at a time or eighteen miles in a day.

(8) No chain or rope traces, unless they be covered with leather, and no string fastenings to the harness, shall be used

(9) All stage carriages and horses complete with their harnesses and yokes shall be produced once in six months for the inspection of the Sub-Magistrate within whose jurisdiction the stage carriage is ordinarily kept.

(10) Not more than four adults, excluding the driver, shall be allowed to travel on a stage carriage

(11) No stage carriage licensed under this Act shall be driven by a person under 14 years of age.

(12) Any person infringing any of the above rules will, on conviction before a magistrate, be liable to a fine not exceeding Rs. 100

FORM OF LICENSE

License under section 2 of Act XVI of 1861.

I, , magistrate of district, hereby license at , under license No for use as a stage carriage on the*

the stage carriage, whose description is given below, belonging to , residing at , whose head office is held at . Not more than passengers, excluding the driver, shall be carried in, or on, this carriage at one time, together with luggage not exceeding in all 20 lb; but, in place of each passenger short of the prescribed maximum, luggage to the weight of 100 lb. may be carried This carriage shall be drawn by horse (s)

(Here enter description of carriage.)

Dated Signed

* (Here strike out).

No. 238.—Under the provisions of section 28 of the Stage Carriages Act, 1861 (XVI of 1861), the Governor in Council is pleased to exempt from the provisions of the Act all stage carriages, save jutkas, plying as such on the eight roads mentioned in the above notification.

ACQUISITION OF LAND.

Fort St George, March 13, 1914.

Under section 6, Act I of 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·36 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a rest-house at Albaka; and, under sections 3 and 7 of the same Act, the Tahsildar, Nugur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar, Nugur, and may be inspected at any time during office hours

SCHEDULE.

Description of land, wet or dry, inam or pannaikat, with survey or patta number	Name of owner or occupier	Boundaries of the land required to be taken up	Extent to be taken up.
Chittoor District, Nugur taluk, Albaka village.			
Zamindari, dry, part of S. No. 144 of Albaka.	Gunny Venkata Krishnam Raz Garu, Superior Proprietor, Albaka and Chavla estate.	North, S. No. 143; east, S. No. 141; south and west, S. No. 144	ACS. 1·36

W. O. HORNE,
Ag. Chief Secretary.

ECCLESIASTICAL DEPARTMENT.

NOTIFICATION

Fort St George, March 13, 1914

No. 12.—The Rev. Hugh Hamilton Flynn and the Rev. Henry Cecil Brough Stone, M.A., Junior Chaplains on the Madras Ecclesiastical Establishment, will attain the rank of Senior Chaplains on the 24th March 1914

W. O. HORNE,
Ag. Chief Secretary

MARINE DEPARTMENT.

NOTIFICATIONS

Fort St. George, March 16, 1914

No. 15.—The Governor in Council is pleased to direct that the regulations under the Paris Sanitary Convention be imposed at all the uninfected ports of the Madras Presidency against vessels arriving from the port of Jeddah, intimation having been received of the occurrence of plague at that port.

No. 16.—The Governor in Council is pleased to withdraw the regulations under the Paris Sanitary Convention imposed in the ports of the Madras Presidency against vessels arriving from the port of Port Said, intimation having been received to the effect that the port has been free from plague.

W. O. HORNE,
Ag. Chief Secretary.

FINANCIAL DEPARTMENT.

NOTIFICATION.

Fort St. George, March 17, 1914.

No. 7.—The following notification of the Government of India is republished :—

DEPARTMENT OF COMMERCE AND INDUSTRY.

POST OFFICE.

Delhi, the 28th February 1914.

No. 1732-21.—In exercise of the powers conferred by section 43 of the Indian Post Office Act, 1898 (VI of 1898), the Governor General in Council is pleased to direct that, with effect from the 1st July 1914, the following rules shall be substituted for rules 139 and 141 of the rules published with the Notification of the Government of India in the Department of Commerce and Industry, No. 2833-45, dated the 26th April 1913 :—

139. The fees, the limits of value and the other conditions laid down in rules 103, 104, 105, 106, 107, 108, 112, 114, 115 and 116 relating to inland telegraphic money orders shall apply in the case of foreign *sterling* money orders telegraphed to offices of exchange, except that the remitter shall not be entitled to have a private communication added to the telegram advising the remittance.

Provided that in the case of such money orders telegraphed to Aden, the fees shall be made up of (*i*) the money order commission at the rates applicable to inland ordinary money orders, and (*ii*) a telegraph charge at the rate of Re. 1 a word for every word included in the telegram advising the remittance.

141. A fee for the issue of a foreign *sterling* money order telegraphed to the office of exchange shall be charged at the rate of commission on a foreign sterling money order for the same amount, added to a telegraph charge calculated at the rates for inland telegrams for the actual number of words used in the telegram advising the remittance, according as the telegram is to be sent as an "Express" or as an "Ordinary" message.

Provided that, in the case of such money orders telegraphed to Aden, the fees shall be made up of (*i*) the money order commission at the rates applicable to a foreign *sterling* money order for the same amount, and (*ii*) a telegraph charge at the rate of Re. 1 a word for every word included in the telegram advising the remittance.

W. O. HORNE,
Ag. Chief Secretary.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

FORT ST. GEORGE, THE 12TH MARCH 1914.

No. 17.—In accordance with the provisions of the Regulations relating to the nomination and election of additional members of the Legislative Council of the Governor of Fort St. George, the name of the following candidate, elected to be an additional member of that Council by the electorate mentioned opposite his name, is hereby published :—

Name of candidate.	Electorate.
Sir Hugh Stein Fraser, *Kt.*	The Madras Chamber of Commerce.

(By order of His Excellency the Governor in Council.)

W. FRANCIS,
Ag. Secretary to Government.

Fort St. George, March 14, 1914.

No. 18.—The Legislative Council of the Governor of Fort St. George will meet in the Council Chamber, Fort St. George, at 11 A.M. on Thursday, the 2nd day of April 1914.

2. Under rule 61 of the rules for the conduct of business at meetings of the Legislative Council, persons desirous of admission to the Council Chamber during the sitting should make application to the Secretary to the Council *through a Member of the Council* and such applications should reach the Secretary not later than the 30th March.

W. FRANCIS,
Secretary to the Council.

REVENUE DEPARTMENT.

LEAVE.

Fort St. George, March 9, 1914.

No. 123.—Under article 260 of the Civil Service Regulations, M.R Ry. A. Duraiswami Ayyar Avargal, Deputy Collector, Fifth Grade, is granted privilege leave for two months with effect from the date of relief.

CANCELLATION OF LEAVE.

Fort St. George, March 26, 1914.

No. 121.—The privilege leave for three months granted to Mr. E. W. K. Green, Deputy Collector, Fifth Grade, in Notification No. 107, dated 4th March 1914, published at page 348 of Part I of the *Fort St. George Gazette*, dated 10th March 1914, is cancelled.

POSTINGS.

Fort St. George, March 14, 1914.

No. 125.—The following posting of a Forest Officer is ordered :—

Mr. Dattatraya Laxman Sathe, Assistant Conservator of Forests, to do duty under the District Forest Officer, Chittoor.

Fort St. George, March 16, 1914.

No. 126.—The following postings of Deputy Collectors are ordered :—

M.R Ry. Puduperi Krishnan Noombiyar Avargal, on return from leave, to Special duty, Madura—*vice* G.O. R. No 255, Revenue, dated 18th March 1914.

M.R Ry. Jayanti Venkanna Pantulu Garu, on return from leave, to the Ganjam treasury.

[*Note.*—This cancels his posting to General duty, Ganjam, ordered in Notification No. 112, dated 9th March 1914, published at page 348 of Part I of the *Fort St. George Gazette*, dated 14th March 1914.]

M.R Ry. Dharmapuri Vatchespattiyam Sreekantayya Garu, from the Ganjam treasury to Special duty, Madura, for the revision of the Madura Municipal tax registers.

No. 127.—The following posting in the Salt, Abkari and Customs Department is ordered :—

Mr. Baldwin Walter Buchanan Tull Flemyng, Acting Deputy Commissioner, Central Division, to be Acting Deputy Commissioner, Southern Division, *vice* Mr. T. R. Barker granted leave.

ERRATA.

Fort St. George, March 12, 1914.

In Notification No. 98, dated 27th January 1914, published at pages 302 and 303 of Part I of the *Fort St. George Gazette*, dated 3rd March 1914, *for* " 5382 " in line 3 of the notification *read* "1582 ", and *for* " 188 " in line 4 *read* " 335 ".

Fort St. George, March 17, 1914.

In column 3, item 3, of notification No. 105, dated 3rd March 1914, published on page 369 of Part I of the *Fort St. George Gazette*, dated the 3rd March 1914,—

For the word " Paruchuthu " *read* " Karuchuthu."

Fort St. George, March 16, 1914.

Errata to notification No 308, dated 31st May 1910, published at pages 560–565 of Part I of the *Fort St. George Gazette*, dated 7th June 1910—

(1) Under (viii) Gajapathinagaram taluk, permanent under tenure villages, at page 563, *omit* Nos. 11 and 14 and *renumber* villages Nos. 12, 13, 15 and 16 as 11 to 14.

(2) Open a new heading " Zamindari villages " under (viii) Gajapathinagaram taluk at page 563 and *enter* Nos 11 and 14 as Nos. 1 and 2.

NOTIFICATIONS.

Fort St. George, March 13, 1914.

No. 129.—Under the provisions of section 1 of the Madras Cattle Diseases Act II of 1866, His Excellency the Governor in Council directs that the provisions of the aforesaid Act shall be put in force in the village of Kalugumalai, Kovilpatti taluk, Tinnevelly district, from the 6th April to 20th April 1914 (both days inclusive).

Fort St. George, March 17, 1914.

No. 128.—The following person has been granted a certificate of approval under the Mining Rules :—

Serial number.	Name.	Designation and address.	Date of order granting the certificate.	Area in which the person proposes to prospect or mine.
1	M.R Ry S. Samuel Nadar.	Karikudi, Nanguneri taluk, Tinnevelly district.	12th March 1914.	Madras Presidency.

Fort St. George, March 16, 1914.

No. 130.—In exercise of the powers conferred by section 5 of the Madras Survey and Boundaries Act, 1897, His Excellency the Governor in Council hereby directs the survey of Kallampalayam village, Coonoor taluk, Nilgiri district, under the provisions of the said Act.

Fort St. George, March 12, 1914.

No. 131.—In exercise of the powers conferred by section 5 of the Opium Act, I of 1878, and with the previous sanction of the Governor General in Council, the Governor of Fort St. George in Council directs that the following amendment shall be made in the rules under the said Act published with his Notification No. 514, dated 12th November 1912, on pages 1217—1221 of the *Fort St. George Gazette*, dated 3rd December 1912, Part I, as amended by Notifications No. 116, dated 12th March 1913; No. 135, dated 19th March 1913; and No. 43, dated 22nd January 1914.—

Insert the following as a note to rule XXX :—

" *Note.*—This exemption does not apply to preparations imported or transported by the post.

Fort St George, March 14, 1914.

No. 132.—Under section 8 of the Madras Canals and Public Ferries Act II of 1890, His Excellency the Governor in Council hereby declares the undermentioned ferry in the Mangalore taluk in the South Canara district to be subject to the provisions of the said Act with effect from 1st April 1914. Under section 10 of the said Act, he is further pleased to fix the following scale of tolls leviable upon passengers, animals, vehicles and goods conveyed across the said ferry :—

Taluk.	Village.	Name of ferry.	Limits of the ferry.
Mangalore ..	Inna ..	Paralakodi ferry (across the Mulki river).	NORTHERN BANK. *West.*—Survey No. 19-1 of Bolkanja village. *East.*—Survey No. 24-1 of Bolkanja village. SOUTHERN BANK. *West.*—Survey No. 114-1B of Inna village. *East.*—Survey No. 46-8 of Inna village. Distance between the extreme limits on either side—1,809 yards.

SCHEDULE.

Items.	Rates. Rs. A. P.
I. For boats or pairs of boats—	
(*a*) For ferrying each man, woman, or child (6 years of age or upwards) with or without load, for each separate load, for each palanquin, manchil or dholly-bearer, with or without full or empty palanquin, manchil or dholly and for each bicycle	0 0 3
(*b*) For a laden cart (with or without bullocks)	0 1 6
(*c*) For an unladen cart (with or without bullocks)	0 0 9
II. For jangals or platforms—	
(*d*) For each horse or bullock, sheep or goat	0 0 9
(*e*) For horses and horned cattle, per batch of more than four and not exceeding ten	0 2 6
(*f*) For sheep or goats per batch of more than four and not exceeding ten.	0 1 0
(*g*) For each laden cart (with or without bullocks), palanquin, manchil or dholly with bearers	0 2 9
(*h*) For each unladen or empty cart (with or without bullocks), palanquin, manchil or dholly with bearers	0 1 6

Fort St. George, March 10, 1914.

No. 133.—The following resolution of the Government of India is republished :—

DEPARTMENT OF COMMERCE AND INDUSTRY.

(COMMERCIAL EXHIBITIONS).

COLONIAL EXHIBITION TO BE HELD AT DAR-ES-SALAAM (GERMAN EAST AFRICA) IN AUGUST 1914.

Delhi, the 25th February 1914.

No. 1274—1302-4.

RESOLUTION.—Intimation has been received that a Colonial Exhibition, the "Zweite Allgemeine Deutsch-Ostafrikanische Landesausstellung," is to be held at Dar-es-Salaam (German East Africa) in August 1914 in connection with the opening of the Tanganyika Railway. Further particulars relating to the Exhibition can be obtained on application to the German Consulate General, Calcutta.

Fort St. George, March 17, 1914.

No. 134.—The following notifications of the Government of India are republished :—

DEPARTMENT OF REVENUE AND AGRICULTURE.

FAMINE.

Delhi, the 6th March 1914.

No. 275-C.—With reference to Rule 3, Clause (*b*) of the Rules published with the Notification of the Government of India in the Department of Revenue and Agriculture No. 1916-F., dated the 25th July 1900, the Government of Bengal have appointed the Honourable Mr. J. Donald, I.C.S., an additional member of the Council of His Excellency the Governor General, to be a member of the Board of Management of the Indian People's Famine Trust, *vice* Sir D.J. Macpherson, *Kt.*, C.I.E., resigned.

INDUSTRIES.

Delhi, the 7th March 1914.

No. 1374-8.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Dooars Planters' Association, to appoint Mr. Walter Lancelot Travers, Chairman of that Association, to be a member of the Indian Tea Cess Committee.

Fort St. George, March 11, 1914.

No. 135.—In exercise of the powers conferred by section 5 of the Madras Survey and Boundaries Act, 1897, and in supersession of Notification No. 323, dated 10th June 1911, published on page 929, Part I of the *Fort St. George Gazette*, dated 4th July 1911, His Excellency the Governor in Council

hereby directs that all sub-divisions affecting pramboke boundaries, whether now registered or hereafter to be registered in village accounts or town survey registers shall be surveyed. This notification does not apply to sub-divisions made in the course of a regular survey.

Fort St. George, March 2, 1914.

No. 136.—His Excellency the Governor in Council hereby declares under the provisions of section 16 of the Madras Forest Act, 1882, that, from 15th April 1914, the area, the boundaries of which are set forth in the schedule below, shall be constituted a "reserved forest":—

SCHEDULE.

District.	Taluk.	Village.	Name of forest.	Boundaries.
The Nilgiris	Mukurtad.	Kati ..	Kati valley block	*North.*—From the northernmost point of survey No. 787 (included field) the boundary runs along the southern boundary of survey No. 778 to its south-east corner, thence along the southern side of the foot-path branching from the Kartey-Ootacamund road up to a point on the straight line connecting the north-west corners of survey Nos. 683 and 681 at about 1/6 links from the north-west corner of survey No. 683. *East.*—Thence from that point along the said straight line to the north-west corner of field No. 681; then the western boundary of 681 till it meets the northern boundary of field No. 680, thence a straight line measuring 4 chains in a south-easterly direction across field No. 680 till it meets the southern boundary of the same field, thence across field No. 677-A.B. in a generally south-westerly direction through two survey distant of chains and 12 chains to a point inside survey No. 817, 8½ chains due west of the westernmost corner of field No. 676. *South.*—Thence a line measuring about 8 chains in a north-westerly direction across field No. 677-A.B. to the road margin in settlement No. 604-E. *West.*—Thence along the road margin settlement Nos. 604-B, 605-B, 605-C, up to the trijunction stone of settlement Nos. 605-A.B., 682-A to E and 787-A to E.; thence along the western side of 787-A to F (included field) to the starting point.

Remarks.—This consists of survey Nos. 787-A to E, 682-A to E part, 680 part, 604-A and B, 677-A.B, part and part of 605-A, measuring in all 48·12 acres.

No. 137.—His Excellency the Governor of Fort St. George in Council hereby notifies under the provisions of section 4 of the Madras Forest Act, 1882, that it is proposed to constitute the area, the boundaries of which are set forth in the schedule appended to this notification, "reserved forest" under the provisions of the said Act:—

SCHEDULE.

District.	Taluk.	Name of block.	Boundaries.
Coimbatore	Kollegal ..	Addition No. 7 to Cowdilly reserve consisting of 15 acres of land in Dudmukkanhalli, excluded from reservation and left as an enclosure within the Cowdilly reserve in Government Notification No. 24, dated 8th January 1900, published at pages 62—64 of Part I of the *Fort St. George Gazette*, dated 16th January 1900, with access from the nearest point in the reserve boundary by a path three yards wide and open for the cultivators and their cattle.	Bounded on all sides by the Cowdilly reserve.

2. His Excellency the Governor in Council appoints, under clause (a) of the said section, the Revenue Divisional officer, Kollegal, for the time being (1) to be the Forest Settlement officer, to enquire into and determine the existence, nature and extent of any right claimed by or alleged to exist in favour of, any person in or over the land comprised within such limits or to any forest produce of in favour of, any person in or over the land comprised within such limits or to any forest produce of such land and (2) to deal with the same as provided in Chapter II of the said Act, and appoints under the said section the District Forest officer of the Kollegal division, for the time being, to be the Forest officer to attend on behalf of Government during the enquiry.

3. His Excellency the Governor in Council, under the powers vested in him by section 12 of the said Act, further appoints the Collector of the district, for the time being, to be the officer of the Revenue Department to hear appeals from the orders of the Forest Settlement officer under sections 11, 12, and 13 of the said Act.

ACQUISITION OF LANDS.

Fort St. George, March 7, 1914.

Under section 8 of the Land Acquisition Act, I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2·5 cents, be the same a little more or less, is needed for a public purpose to wit, for the construction of a cattle pound; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Chandragiri, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Chandragiri, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Chittoor district, Kalahasti division, Ardiakandrapalle village.			acres.
Village-site pramboke patnam No. 604-2.	The Hon'ble Mr. Panaganti Rama Rayaningar	North, P. No. 603-13; east, P. No. 593, south, P. No. 594-3; west, P. No. 603-31.	2·5

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2·24 acres, be the same a little more or less, is needed for a public purpose, to wit, for a forest road from Bommiyampatti to Tokur sixth coupe; and, under sections 3 and 7 of the same Act, the Deputy Collector, Sankari, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Deputy Collector, Sankari, and may be inspected at any time during office hours.

3. This being a case of urgency, the Sankari Deputy Collector is authorised to take possession of the lands under section 17 of the Act.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puttah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Salem district, Omalur taluk, Tommargudal village.		
Dry, No. 175 B ..	Subramania Mudali (pattadar); Bargaswami Nayakan (owner); Viraswami Pandaram (mortgagee).	North, No. 154; east, No. 180; south and west, No. 175 A.	ACS. 06
Do. No. 154 B ..	Angappanayakan	North, No. 155; east, No. 154 C; south, No. 176; west, No. 154 A.	·12
Do. No. 156-1 B ..	Ramaswami Nayakan (owner), Raja Nayakan (mortgagee).	North, No. 167; east, No. 156-1 A; south, No. 156-2; west, No. 156-1 C.	·10
Do. No. 156-2 B ..	Chinnaswami Nayakan and Venkatrama Nayaka (owners); Dakkia Lakshmi Ammal (mortgagee).	North, No. 156-1; east, No. 156-2 A; south, No. 164; west, No. 156-2 C.	·12
Do. No. 157 B ..	Chinnaswami Nayakan	North, No. 158; east, No. 167 A; south, No. 163; west, No. 167 C.	·28
Do. No. 158 B ..	Perumal Nayakan and Thimmanayakan	North, No. 161; east, No. 158 C; south, No. 157; west, No. 158 A.	·28
Do. No. 261 B ..	Chinnanna Nayudu (owner); Mada Pandaram (mortgagee)	North, No. 262; east, No. 261 C; south, No. 256; west, No. 261 A.	·30
Do. No. 262-3 B	Nallapandaram and Virammal ..	North, No. 263; east, No. 262-3 A; south, No. 261; west, No. 262-3 C.	·30
Do. No. 263 B ..	Jogi Nayakan	North, No. 264; east, No. 267; south, No. 262; west, No. 263 A.	·24
Do. No. 264 B ..	Jogi Nayakan and Kandaswami Pandaram	North, No. 265; east, No. 264 C; south, No. 263; west, No. 264 A.	·48
Do. No. 265-2 B ..	Perumal Nayakan (pattadar); Virabhadra Pandaram (owner)	North, No. 266; east, No. 265-2 C; south, No. 265-1; west, No. 266-2 A.	·61
Do. No. 265-1 B ..	Virabhadra Pandaram (pattadar); Perumal Nayakan (owner).	North, No. 265-2; east, No. 265-1 C; south, No. 264; west, No. 265-1 A.	·25
Do. No. 265-1 B ..	Perumal Nayakan (pattadar); Virabhadra Pandaram (owner).	North, No. 1439, east, No. 265-1 A; south, No. 265; west, No. 265-1 C.	·21
		Total ...	2·24

Fort St. George, March 10, 1914.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 31 acre, be the same a little more or less, is needed for a public purpose, to wit, for the tank bund of Narayanan Kuttai; and under sections 3 and 7 of the same Act, the Divisional Officer, Hosur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Hosur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puttah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Salem district, Hosur taluk, Jegathur village.		
Wet, S. No. 699-2, 0·26 and dry, S. No. 699-3, 0·6	Subbanaki	North, Denkanikota village; east, Nos. 699-1 and 698; south and west, No. 699-1, Narayanan Kuttai.	ACS. ·31

Fort St George, March 11, 1914.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2·85 acres, be the same a little more or less, is needed for a public purpose, to wit, for being given in exchange for a portion of pottar survey inam survey No. 637/2 acquired under Act I of 1894 for restoring Kousti chowry of Veerabadle village, Royachoti taluk, Cuddapah district; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Royachoti, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Royachoti, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pannaibar, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up
Cuddapah district, Royachoti taluk, Veerabadle village.			
Inam, dry, S. No. 642	Palagiri Narayana Raju ..	North S. Nos 643 and 645; east, S. No. 640; south, S Nos 637 and 640; west, S. No. 638.	acs. 2·85

A. BUTTERWORTH,
Ag Secretary to Government.

PUBLIC WORKS DEPARTMENT.

LEAVE.

Fort St. George, March 11, 1914.

Under articles 283, 288 and 303 (b) of the Civil Service Regulations, Mr. Arthur William Robert, Executive Engineer, Ganjam division, is granted, with effect from the date of his relief, combined leave for one year and sixth months, viz., privilege leave for three months and furlough for the remaining period.

2. Under paragraph 306 of the Public Works Department Code, Volume I, Mr Harry Francis Douglas deCourcy, Temporary Engineer on Rs 750 per mensem, has been granted by the Government of India, with effect from the date of his relief, combined leave for six months, viz., privilege leave for three months and leave on urgent private affairs for the remaining period.

Under article 306 (a) of the Civil Service Regulations, Mr. Humphrey Francis Dawson, Assistant Engineer, II Circle, is granted furlough on medical certificate from the forenoon of the 2nd January 1914 to the afternoon of the 31st March 1914.

EXTENSION OF LEAVE.

Fort St. George, March 13, 1914.

Mr. Alfred Cecil Langston, Superintending Engineer, second class, has been granted by the Secretary of State for India extension of furlough on medical certificate for four months with effect from the 4th April 1914.

APPOINTMENTS

Fort St. George, March 10, 1914.

M R Ry. Todeulam Parameswara Anantarama Ayyar Avergal, Supervisor, First Grade, temporary, in charge of the Dummugudiem sub-division, Godavari Northern division, is appointed as a temporary Sub-Engineer on Rs 150 a month with effect from the 18th February 1914 and until the date he holds charge of a sub-division or its equivalent.

Fort St. George, March 11, 1914.

M.E.Ry. Ramabhadra Acharyar Annadurai Ayyangar Avargal, Supervisor, First Grade, is appointed on a Temporary Sub-Engineer on Rs. 250 a month from the 25th February 1914 so long as he holds charge of a sub-division or its equivalent.

TRANSFERS CANCELLED.

The transfers of M.R.Ry. Udipi Venkata Rao Avargal and M.R.Ry. Kattengeri Narayana Hebbar Avargal to the II and IV Circles, respectively, ordered in the notification published in Part I of the *Fort St. George Gazette*, dated 27th January 1914, are hereby cancelled.

POSTINGS.

The following officers are, on return from leave, posted to the places noted against each :—

Name.	Place.
(1) Mr. Antoine René deChazal, Executive Engineer.	For the charge of the Nellore division.
(2) Mr. Lionel Hyde Greg, Executive Engineer ..	For the charge of the Ganjam division.

PROMOTIONS.

Fort St. George, March 9, 1913.

With effect from the 4th August 1914.

M.R.Ry. Vijayapuram Krishna Ayyar Kuppuswami Ayyar Avargal, from Sub-Engineer, Fifth Grade, temporary, to Sub-Engineer, Fifth Grade, permanent.

With effect from the 13th February 1914, *to fill an existing vacancy.*

Sub-Conductor Frank Eyhyn, from Sub-Engineer, Sixth Grade, to Sub-Engineer, Fifth Grade, permanent.

M.R.Ry Silam Kodandaramayya Naynde Garu, from sub-Engineer, Sixth Grade, to Sub-Engineer, Fifth Grade, temporary.

M.R.Ry Ramabhadra Acharier Annadurai Ayyangar Avargal, from Supervisor, First Grade, and Temporary Sub-Engineer on Rs. 250, to Sub-Engineer, Sixth Grade, temporary.

With effect from the 21st February 1914.

M.R.Ry. Vindlacheruvu Gopalayya Avargal, B.A., B.E., Officiating Executive Engineer, is promoted to the rank of Executive Engineer on Rs. 640 a month, under the scheme of 1912.

PROMOTION AND REVERSION.

Fort St. George, March 11, 1914.

With effect from the 28th February 1913.

M.R.Ry Manachanellore Narayana Ayyar Ramakrishna Ayyar Avargal, (Head-quarters Dindigul), from Supervisor, First Grade, to Sub-Engineer, Sixth Grade, temporary.

M.R.Ry. Ramabhadra Acharyar Annadurai Ayyangar Avargal, from Sub-Engineer, Sixth Grade, temporary, to Supervisor, First Grade, permanent.

NOTIFICATIONS.

The following notifications of the Government of India are republished :—

DEPARTMENT OF COMMERCE AND INDUSTRY.

TELEGRAPHS

Delhi, the 25th February 1914

No. 120-S.L.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (XIII of 1885), the Governor-General in Council is pleased to direct that the following amendment shall be made in the rules published with the Notification of the Government of India in the Department of Commerce and Industry, No. 6975-167 (Telegraphs), dated the 15th September 1909, namely :—

To the list of languages in rule 160, the following shall be added :—

"Albanian
"Amaric
"Icelandic
"Laotian
"Luxembourgeois
"Maori
"Occlof
"Swahili."

PUBLIC WORKS DEPARTMENT.

Delhi, the 27th February 1914.

No 7.—Mr. Hawkins, Under Secretary to the Government of India in the Public Works Department, is appointed to the post of Deputy Secretary, with effect from the 6th February 1914.

S. B MURRAY,
Offg Joint Secretary to Government, P.W.D.
(General, Buildings, Roads and Railways).

Fort St. George, March 7, 1914.

Under sub-section (1) of section 48 of the Land Acquisition Act, I of 1894, His Excellency the Governor in Council hereby withdraws from the acquisition of 8235 acre of land in T.S. No. 445 within the Municipality of Tanjore, Tanjore taluk, Tanjore district, out of the extent specified in the notification published at pages 1290 and 1291 of the *Fort St George Gazette*, Part I, dated 24th December 1912, as required for the construction of quarters for a Sub-Inspector and constables attached to the Taluk Police Station, Tanjore.

ACQUISITION OF LANDS.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·8750 acre, be the same a little more or less, is needed for a public purpose, to wit, for constructing quarters for the Police staff of the Tanjore taluk station; and, under sections 3 and 7 of the same Act, the Divisional Officer, Tanjore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional Officer, Tanjore, and may be inspected, at any time during office hours

SCHEDULE.

Description of land, wet or dry, inam or pormboke, with survey or patnah number	Name of owner or occupier	Boundaries of the land required to be taken up	Extent to be taken up
Tanjore district, Tanjore taluk, Pudupatnam village			
Dry, S. No. 463	Palace estate, Tanjore ..	North, No. 459; east, Nos. 459 to 462; south, No. 464; west, Nos. 461 and 462 A.	ACRE. ·8750 or 35,910 sq. ft.

Fort St. George, March 10, 1914.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that all the trees held on miscellaneous patta standing on the lands mentioned in the following schedule are needed for a public purpose, to wit, for the Police Department; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Tuticorin, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said trees.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tuticorin, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pormboke, with survey or patnah number.	Name of owner or occupier of the trees.	Boundaries of the land on which the trees stand.	Extent to be taken up.
Tinnevelly district, Srivaikuntam taluk, Kulasaraipattanam village.			
Nattam, S No 186, sub-letters 1 and 2	Lakshmanasundaram Chetty Mudaliar	North, (road) Pillaiyarkoil street; east, (road) Marakkadi street; south, portion of S. No. 186, nattam; west, (road) Union Office street.	ACR. 1·38

W. G. MOLESWORTH,
Under Secretary to Government, P.W.D.

Fort St. George, March 9, 1914.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 7·958 acres, be the same a little more or less, is needed for a public purpose, to wit, for the excavation of the No. 6 distributary to the Chapad Project; and, under sections 3 and 7 of the same Act, the Special Tahsildar for Land Acquisition Work, Proddatur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Tahsildar for Land Acquisition Work, Proddatur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pannaikka, with survey or patta number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Cuddapah district, Proddatur taluk, Tallamarpuram village.		Acs.
Govt., wet, S. No. 463.	K. Ankaiah	North, S. No. 460; east, S. No. 465; south, S. Nos. 464 and 466; west, S. Nos. 462 and 470.	·44
Do. irrigable dry, S. No. 251-2.	K. V. Subbaiah	North, S. No. 252 A; east, S. No. 257; south, S. No. 251-1; west, S. No. 246.	·34
Pesgrul inam irrigable, dry, S. No. 242 A.	Do.	North, S. No. 1031; east, S. Nos. 1046 and 206-B; south, S. No. 251; west, S. Nos. 265, 263 and 265 C.	·58
Do. No. 241-1	S. Bakrudi and D. Bali ..	North, S. No. 251-2; east, S. No. 235; south, S. No. 242; west, S. No. 250.	·41
Govt., wet, S. No. 459.	K. Subbaiah, son of Chenchaiah.	North, S. No. 468; east, S. No. 456; south, S. No. 471 A; west, S. No. 467.	·18
Personal inam, wet, S. No. 469	K. Venkatasubbaiah, Narayanaiah and Sankaraiah.	North, S. Nos. 466 and 433; east, S. Nos. 624, 623 and 620; south, S. No. 490-2; west, S. No. 485.	·46
Do. No. 518.	K. Narayaniah	North, S. No. 480; east, S. No. 517; south, S. No. 514; west, S. No. 516.	·12
Do. No. 517.	Do.	North, S. No. 490; east, S. No. 518; south, S. No. 514; west, S. No. 515.	·18
Personal inam, dry, S. No. 242-2.	Hanumanna Rao	North, S. No. 151; east, S. No. 200; south, S. No. 251-1; west, S. No. 266.	·01
Do. wet, S. No. 518.	B. Venkata Subbaiah ..	North, S. No. 490; east, S. No. 519; south, S. No. 514; west, S. No. 517.	·21
Govt., wet, S. No. 465-3.	D. Venkatasubbadu	North, S. No. 465-2; east and south, S. No. 489; west, S. No. 465-2.	·28
Do. No. 465-2.	K. Chinna Venkatasubbaiah ..	North, S. Nos. 463 and 465-2; east, S. Nos. 469 and 489; south, S. Nos. 490 and 493; west, S. Nos. 484-1 and 465-3.	·33
Do. No. 465-1.	D. Peramma	North, S. No. 463; east, S. No. 489-2; south, S. No. 489; west, S. No. 484.	·04
Govt., dry, S. No. 213	O. Venkata Rao and Narayana Ramaiah.	North and east, S. No. 211; south, S. Nos. 437 and 444; west, S. Nos. 208, 209 and 213.	1·76
Govt., wet, S. No. 460-2.	N. Nagaia	North and east, S. No. 460-2; south, S. No. 463; west, S. Nos. 460-1 and 187.	·58
Do. No. 460-3.	B. Raghavaraja	North, S. No. 461; east, S. No. 460-4; south, S. Nos. 468-5 and 461; west, S. Nos. 460-1 and 464.	·57
Govt., dry, S. No. 214	S. Venkatasubbaiah	North, S. Nos. 217 and 218; east, S. No. 448; south S. No. 210; west S. No. 212.	·27
Do. No. 217.	Do.	North S. Nos. 234 and 240; east, S. No. 218; south, S. No. 211; west, S. Nos. 213 and 213.	·60
Govt., irrigable dry, S. No. 238.	Do.	North, S. No. 242; east, S. No. 239; south, S. No. 229; west, S. No. 237.	·18
Personal inam, wet, S. No. 459.	Do.	North, S. No. 514; east S. No. 564; south, S. No. 508; west, S. No. 530.	·27
Govt., wet, S. No. 466.	Proddatur Veerasubbaiah and P. Venkataswami.	North, S. No. 469; east, S. Nos. 465 and 467; south S. Nos. 467 and 486; west, S. Nos. 464 and 469.	·27
Govt., irrigable dry, S. No. 223.	V. Subbaiah and A. Narayana ..	North, S. Nos. 226 and 227; east and south, S. No. 213; west S. No. 237.	·13
Do. dry, S. No. 237.	V. Subbaiah and E. Malsarappa.	North, S. Nos. 207 and 213; east, S. Nos. 444 and 445; south, S. No. 681 C; west, S. Nos. 238 and 239.	·30
Do. wet, S. No. 462.	E. Malsarappa and K. Venkatasubbaiah.	North, S. Nos. 645 and 651; east, S. No. 460; south, S. Nos. 143 and 479; west, S. No. 686.	·29
Religious service, inam, wet, S. No. 519.	Prasanna Venkateswaraswami Trustee K. Venkatasubbaiah.	North, S. No. 520; east, S. Nos. 647 and 646; south, S. Nos. 845 and 656; west, S. Nos. 514 and 518.	·83
Govt., wet, S. No. 514-2.	Mala Bhatagandla Podda Bala Veerayadu.	North, S. No. 519; east, S. No. 515 B; south, S. No. 648 A; west, S. No. 514-1.	·24
Do. irrigable, dry, S. No. 491.	Gangal Reddi Podda Nagaiah ..	North and east S. No. 645; south, S. No. 490; west S. Nos. 486 and 508.	·22
Do. No. 685-2.	Do. ..	North, S. No. 685 C; east, S. Nos. 448 and 681; south and west, S. No. 502.	·40
Do. dry, S. No. 216.	Sagili Subbanna	North, S. Nos. 215 and 196; east, S. No. 218; south, S. No. 217; west, S. No. 214.	·09
Do. irrigable, dry, S. No. 220.	D. Chinna Subbaiah, M. Venkata Reddi, M. Obulakonda and Podda Sekha Reddi.	North, S. Nos. 238 and 239; east, S. Nos. 404 and 440; south, S. Nos. 222, 219 and 218; west, S. Nos. 221 and 237.	·03
Personal inam, wet, S. No. 457.	N. Venkata Subbaiah and Yerraiah.	North, S. No. 549 A; east, S. No. 556; south, S. No. 506; west, S. No. 459.	·24
Inam, dry, S. No. 242.	V. Venkata Subbaiah ..	North S. No. 250; east, S. No. 243; south, S. No. 240; west, S. No. 244.	·40

Description of land, wet or dry, inam or peramboke, with survey or patnaah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
		Cuddapah district, Proddatur taluk, Tallamarpuram village—cont.	acs.
Inam, dry, S. No. 210.	V. Venkata Subbaiah ..	North, S. No. 240, east, S. No. 241; south, S No. 238, west, S. Nos. 236 and 237.	·16
Govt., dry, S No 221	K. Venkataiah	North and east, S No. 220, south, S. Nos 220, 222 and 226; west, S. No. 237.	·21
Do. No. 222.	Do.	North, S Nos. 211 and 220, east, S. No. 220, south, S. Nos. 198 and 218, west, S Nos. 224 and 225	·24
Do No 223.	Do.	North, S No 225, east, S. Nos 219 and 198; south and west, S. No 180	·45
Personal inam, wet, S. No 198-2.	K. Chinna Venkata Subbaiah ..	North, S. Nos. 954, 955, 954, 957 and 958, east, village boundary of Yerraguntlapalle shrotrium; south, S. No 1013; west, Nos 939 and 197	·26
Do. No. 484.	S. Seetharamaiah	North, S. No 471 B, east, S No 485, south, S. No. 490 D, west, S. No. 483.	·24
Do No 485	M Nagaiah	North, S. No. 471 B; east, S No. 486, south, S. No 490 D, west, S No 484	·68
Do. No. 509.	V. Nurma Rasaiah	North, S No 540 A, east, S. No 507; south, S. No 926, west, S No. 950.	·88
Do. No. 555.	B. Subbaiah	North, S No. 919, east, S No 555; south, S. No. 896; west, S No. 557.	·16
Personal inam, wet, S No. 483.	O Ramakrishnaiah	North, S No 471-3; east, S. No. 486; south, S. No 490 D, west, S. No 182	·62
Govt., wet, S. No. 486	P. Venkata Rao	North, S. No. 471-3, east, S. Nos. 487 and 489; south, S. No 490 D; west, S. No 485.	·19
Govt., irrigable dry, S. No. 237.	P. Veeraraghavalu Nayudu ..	North, S. No 221; east, S Nos. 2, 225, 238 and 240; south, S Nos 226 and 225; west, S. Nos. 227 and 236.	·49
Do. wet, S. No. 467.	N. Narayanamma	North, S. Nos. 466 and 468, east, S Nos 457 and 471 B; south, S. No. 411 A, west S No. 469	·51
Inam, dry, S. No. 230-2.	S. Subbamma	North, S No 193, east, S Nos 251, 242 and 244 A; south, S. Nos. 240 and 244, west, Nos. S. 240 and 244.	·24
		Total ..	10 01
		Yerraguntlapalle Ayakaran village.	
Patnaah dry, No 19.	A. Somayajulu, Subbaiah Ramaswami S. Ramachandrudu and Vasudeva Aradhanulu.	North, P. No 43; east, P. No. 20, south, P. No. 18; west Tallamarpuram village boundary.	·31
Do. No 20.	S. Somaiah, A. Somayajulu, Subbaiah and Venkataseshaiah.	North, P. No 23; east, P. No. 21, south, Kallur village boundary; west, P. Nos. 18 and 19	·13
Do. No. 21.	S. Balakamma	North, P. No. 23; east, P. No 22, south, Kallur village boundary; west, P. No. 21.	·55
Do. No. 22.	S. Ramaswaramaiah, Venkataseshaiah, A. Somayajulu Subbaiah S. Viswanathaiah, S Sankaraiah, S. Venkatasubbaiah, Chengaiah, K. Krishnaiah and G. Subramaniam.	North, P No 23, east, P. No 24; south, Kallur village boundary, west, P. No. 21.	·51
Do. No. 23.	S. Vasudeva Aradhanulu and Ramaswami's son Venkataseshaiah	North, P. No 27; east, P No. 17; south, P. Nos. 19, 21, 22 and 24, west, Tallamarpuram village boundary.	·20
Do. No. 24.	S. Venkataseshaiah, A. Somayajulu Subbaiah, G. Subramaniam, Chitambara Sastri, Pitchaiah and Subbaramaiah.	North, P. Nos 25 and 26; east, P. No 25; south, Kallur village boundary; west, P. No. 22.	·23
Do. No. 25.	R. Chenchiah, Y. Chinna Veeraiah and Venkataseshaiya.	North, P. No 27; east, P No 26, south, Kallur village boundary; west, P. No. 24	·54
Do. No. 26.	S. Somaiah, Y. Chinna Veeraiah, Venkataseshaiah, A. Somayajulu Krishnaiah and G Subramaniam.	North, P No. 27; east and south, Kallur village boundary; west, P. No. 25.	·17
		Total ..	3 51
		Kallur village.	
Govt., dry, S. No 181	K. Obigadu, M. Venkaligadu and G. Ramadu.	North, Yerraguntlapalle shrotrium village boundary; east, S Nos. 178, 179 and 180, south, S. No. 182; west, S Nos. 128, 114, 114 and 113.	·38
Do. No. 173.	K. Erikalavadu and Gangadu ..	North S No. 172-2; east, S No. 174, south, S. Nos. 129 and 172; west, S Nos 83 and 122.	·38
Personal inam, dry, S No. 129.	S Sutchamma	North, S. No. 173, east, S Nos 174, 171, 170 and 169; south, S Nos. 126, 127 and 128, west, S. No 131.	·17
Govt., dry, S. No 175.	K. Ellamma	North, S. Nos 175 and 174, east, S Nos. 196 and 197, south, S. No. 171, west, S No. 129.	·29
Do. No. 171.	G. Sadhadu, son of Gundadu ..	North, S. No. 172; east, S. No. 197, south, S. No. 170; west, S. No. 129	·13
Do. No. 167-1.	S. Venkataseshaiah ..	North, S. No. 166; east, S. No. 167-1; south, S. No. 165; west S. Nos 170 and 171.	·42
Do. No. 167-2.	K. Erikalavadu and Gangadu.	North, S. No 168; east, S Nos. 192 and 165, south, S. No. 169, west, S Nos. 170 and 171.	·40
Do. No. 165.	G. Peddakondaiah	North, S. Nos. 176 and 193, east, S. No 164, south, S. No 182; west, S. Nos 166 and 161.	·19

Description of land, wet or dry, inam or peramboke, with survey or panmak number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Cuddapah district, Proddatur taluk, Kallur village—cont.		Acs.
Personal inam, dry No. 187.	R. Seshachala	North, S. Nos. 183, 184 and 186; east, S. Nos. 187; south, S. Nos. 181; west, S. Nos. 167 and 168.	1·02
Do. No. 181.	R. Annapurnamma	North, S. No. 182; east S. No. 187; south, S. Nos. 187 and 180; west, S. No. 168.	·16
Do. No. 188	S. Someswara Aradhanulu, Viswardhanulu, Venkateswaralu Vasudeva Aradhanulu, Krishnaiah and Subramanian.	North, S. No. 239; east, S. No. 189; south, S. No. 192; west, S. Nos. 187 and 179.	·38
Do. No. 189.	S. Somaiah, Y. Chinna Veeraiah and Venkateswarlu.	North, S. No. 235; east S. No. 180; south, S. No. 192; west, S. No. 188	·47
Do. No. 190.	Ayyala Somayaja a Krishnaiah.	North, S. No. 235; east S. Nos. 233 and 238; south, S. No. 192; west, S. No. 189.	·80
Do. No. 192.	M. Venkata Subbaiah and K. Krishnaiah.	North, S Nos. 188, 189 and 190; east, S. No. 191; south, S. Nos. 193 and 194; west, S. No. 179.	·02
Service inam, dry, S. No. 194.	Carpenter	North, S. No. 238; east, S. No. 230; south, S. Nos. 194 and 229; west, S. Nos. 190 and 192.	·95
Do No. 220.	Mudigala Pitchiraju, Subbudu, Peddannigalu, Pitchamma, Baligadu and Subbi.	North, S. No. 233; east, S. No. 221; south, S. No. 229; west, S. No. 191.	·60
Do. No. 231.	K. Obaiah and Somappa ..	North, S. No. 233; east, S. No. 232; south, S. No. 229; west, S. No. 236.	·03
Do. No. 300.	P. Nagi Reddigaru Subbaiah ..	North S. No. 298, east, S. No. 299, south, S. No. 301, east, S. No. 232	·24
Do. No. 299.	P. Subbaiah	North, S. Nos 246 and 298; east, S. No. 300; south, S No 301; west, S. No 236	·78
Do No. 498.	A. Penda Saiaiah	North, S. No. 498; east, S. Nos 500 and 501; south, S. No. 525 west, S. No 502	·61
Do. No. 502.	N. Subbaiah, minor guardian Ellakka.	North, S No. 498 east, S No. 524; south, S. No 525, west, S No 501.	·64
Do. No 526.	A. Narapureddigari Siddaiah ..	North, S. No. 526, east, S. No 524; south, S No 527, west S No 501.	·51
Do. No 504.	V Krishna Reddi	North, S No 501 east, S No 505, south, S Nos. 523 and 525; west, S. Nos. 525, 526 and 527.	·65
Do. No 523	G Ayyamma, Nanpa Reddi and V Krishnamma	North, S Nos 494 and 502; east, S. No. 522; south G. Nos. 532 and 533; west, S. Nos. 525 and 529.	·38
Govt., dry, S. No 532	V. Venkatasingari Kondiah ..	North, S. No. 544; east, S. Nos. 490 and 491; south, S No. 533; west, S No 523	55
Do No 530.	M Narayana Reddi	North, S. No. 531; east, S. No. 515, south, S. No. 533, west, S. No. 532	65
Do. No. 533	Do.	North, S. Nos 520 521 and 532; east, S. Nos. 516 and 534, south, S. Nos. 534 and 535; west, S No 523	·08
Do No 534	G. Chinna Subbaiah	North, S No 521, east, S. No. 514; south, S. No 515, west, S. Nos 520 and 533.	·45
Do. No. 515.	Do.	North, S No 514; east S No. 514; south, S. Anantapuram village boundary, west, S No. 532.	·42
Do. No. 492.	G. Sakam Peddagangappa ..	North, S. No 50., east, S No 503; south, S. Nos. 521, 522 and 523, west, S. No 525.	·63
		Total ..	14·55
	Anantapuram village.		
Enfranchised service inam, dry, S No 562	K Subbamma	North, Kallur village boundary; east, S. No 561; south, S No. 564, west, Kallur village boundary.	·01
Do. No. 561.	K. Subbamma and S. Subbamma	North, Kallur village boundary east, S. No 560; south, S. Nos. 567 and 568; west, S Nos. 562, 563 and 564	·32
Do No. 560	S. Subbaiah and Chenchamma ..	North, Kallur village boundary; east, S. No. 559, south, S No 564, west, S No. 561.	·42
Do No 559	K Ramaiah	North, Kallur village boundary, east, S. No. 555, south, S. No 564, west, S. No. 560.	·49
Do No. 554.	V. Subbakka and V. Seshaiah,	North, Kallur village boundary and S. No 557; east, S. No 556; south, S. Nos. 564 and 570; west, S. No 559.	1·03
Do No. 556	V Subbakka and P. Subbakka..	North, S. No. 557; east, S. No. 555; south, S. Nos 570 and 571; west, S Nos 558	·79
Do No. 575.	T. Gangaiah	North, Kallur village boundary, east, S No. 554, south, S. No. 571, west, S Nos 556	·50
Govt., dry, S. No 554.	G Subbamma and L. Chinna Sarbakangaru Gangaiah.	North, Kallur village boundary, east, S. Nos 514, 515, 516 and 553; south, S. No. 572; west, S. No. 555.	·91
Personal inam dry S No 553.	A Subbamma	North, S. No. 554; east, S No. 552; south, S. No 573, west, S No. 554	·52
Do. No 552	G. Hanumanta	North, S No. 554, east, S. Nos. 517 and 551, south, S Nos 573 and 576, west, S No. 553.	·62
Govt., dry, S No 576.	T Subbamma	North, S No 550, east, S No 575; south, S No 576, west, S. No 576.	·01
Do. No 575.	G. Subbamma	North, S. No 555, east, S No 574; south, S. Nos. 567 and 568; west, S. No. 574.	·27

Description of land, wet or dry, inam or ryotwari, with survey or patta number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Cuddapah district, Proddatur taluk, Ananda puram village—cont.		
Personal inam, dry, S. No. 876.	K. Chinapulli Sastri ..	North, S. No. 866; east, S. No. 877; south, S. Nos. 886 and 887; west, S. No. 875.	·96
Do. No. 877.	Do. ..	North, S. No. 876; east, S. No. 878; south, S. No. 886; west, S. No. 876.	·37
Unenfranchised service inam, S. No. 878.	Pitchireddi, Manigadu, Subbaru Pitchi, Peddadu, Munagadu, Peddigadu and Enigadu.	North, S. No. 865; east, S. No. 879; south, S. Nos. 885 and 891; west, S. Nos. 877 and 885.	·98
Personal inam, dry, S. No. 879.	V. Govindaiah	North, S. No. 865; east, S. No. 880; south, S. No. 885; west, S. No. 878.	·52
Govt., dry, S. No. 880-1.	T. Siddaiha	North, S. No. 866; east, S. No. 880; south, S. No. 881; west, S. Nos. 879 and 881.	·12
Do. No. 880-2.	L. Peddagangaiahgari Subbi Reddi.	North, S. No. 865; east, S. No. 865-3; south, S. No. 881; west S. No. 880-1.	·53
Do. No. 880-3.	L. Venayagari Bayanna ..	North, S. No. 865; east, S. Nos. 883 and 884; south, S. No. 882; west, S. No. 880-2.	·53
Personal inam, dry, S. No. 881.	K. Ramachariu and K. Seshachariu.	North, S. Nos. 884, 889 and 890; east, S. Nos. 882 and 895; south, S. No. 885; west, S. No. 880.	1·89
Govt., dry, S. No. 882	G. Gangadu and P. Kondadu ..	North, S. Nos. 889 and 893; east, S. No. 910; south, S. Nos. 907, 950 and 951; west, S. No. 881.	1·08
Do. No. 887.	T. Subbamma	North, S. No. 892; east, S. No. 906; south, S. No. 910; west, S. No. 880.	·61
Do. No. 884.	K. Obigadu and Chinna Subbadu.	North S. Nos. 893 and 894; east, S. No. 905; south, S. No. 906; west, S. Nos. 907, 908 and 892.	·59
Do. No. 885.	Do. do.	South, S. Nos. 894 and 895; east and south, S. No. 904; west, S. No. 883.	·96
Do. No. 886	K. Pedda Subbadu and M. Gopadu	North, S. No. 904; east, S. No. 936; south, S. No. 900; west, S. No. 884.	·87
Do. No. 887	L. Eshaiah, N. Veerabhadrayari Bayanna, L. Peddagangaiahgari Subbi Reddi, T. Veeraiah and Kumarasettiah.	North, S. Nos. 942 and 943; east, S. Nos. 935, 936 and 937; south, S. No. 933; west, S. Nos. 944 and 949.	1·94
Enfranchised service inam, S. No. 933.	N. Bayannagari Bayanna ..	North, S. No. 935; east, S. Nos. 934 and 936; south, S. Nos. 907 and 931; west, S. No. 934	1·38
Govt., S. No. 907 ..	N. Bayanna and E. Gangaiah ..	North, S. Nos. 936 and 960; east, S. Nos. 926 and 954; south, S. No. 928; west, S. Nos. 932 and 933	·95
Do. No. 926 ..	M. Gangamma	North, S. No. 906; east, S. No. 925; south, S. No. 934; west, S. No. 907	·91
Personal inam, dry, S. No. 914.	M. Lakshmi Narasiah, T. Chinna Veeriah and Venkatachariah	North S. No. 905; east, S. No. 915; south, S. Nos. 912 and 913; west, S. Nos. 907 and 908	1·86
Govt., dry, S. No. 919	P. Balanagamma	North, S. No. 895; east, S. Nos. 870, 880 and 893; south, S. No. 910; west, S. Nos. 918, 924 and 930.	·94
Do. No. 928	Gangaiah	North, S. No. 849; east, S. No. 867; south, S. No. 906; west, S. No. 918.	·95
Do. No. 935.	N. Chinna Ramaiah, Subbamma, Chinna Nagamma and Pedda Nagamma.	North, S. No. 868, east, S. Nos. 866 and 867; south, S. Nos. 913 and 914; west, S. Nos. 919 and 918	1·10
Do. No. 946.	M. Obalesu and P. Gangadu ..	North, S. No. 867; east, S. No. 864-2; south, S. No. 931-2 west, S. No. 925.	·81
Do. No. 950-2	B. Gangadu	North, S. No. 867; east, S. No. 918; south, S. No. 931; west, S. No. 949-1 & 2	·45
Do. No. 922-1.	V. Subbaiah	North, S. No. 822, east, Vadurur village boundary, south, S. No. 922-2; west, S. No. 953.	·61
Do. No. 922-2.	M. Gangamma	North, S. No. 922-1, east, Vadurur village boundary, south, S. No. 924, west, S. No. 953	·41
Do. No. 922-3.	B. Gangadu	North, S. No. 921; east, Vadurur village boundary, south, S. No. 923; west, S. No. 953	·66
Do. No. 924-1.	N. Bayanna	North, S. No. 923, east, Vadurur village boundary; south, S. No. 924-2; west, S. No. 953.	·28
Do. No. 924-2.	N. Erraiahs' Reddi, Gangaiah and Bayanna.	North, S. No. 924-1, east, Vadurur village boundary, south, S. No. 925, west, S. No. 953.	·21
Enfranchised service inam, dry, S. No. 936.	N. Bayannagari Bayanna ..	North, S. No. 934; east, Vadurur village boundary, south, S. No. 936; west, S. No. 953.	20
		Total ..	83 11

Cuddapah district, Rayalaseema taluk, Vadurur village.

Govt., dry, S. No. 89	K. Chenchu Subbaiah and P. Pedda Subbaiah.	North, S. Nos. 88 and 90; east, S. Nos. 91, 96, 95 and 98; south, S. No. 100; west, S. No. 109	·97
Do. No. 93-1.	P. Obalamgari Chenah ..	North, S. No. 94; east, S. No. 94; south, S. Nos. 93, 96 and 97; west, S. No. 94.	·11
Do. No. 93-2	V. Achamma	North, S. No. 93-2 & 3; east, S. No. 93-3; south, S. No. 99; west, S. No. 109.	·38
Do. No. 93-3.	P. Obalamgari Chinah ..	North, S. No. 93; east, S. No. 93-3; south, S. No. 93-1; west, S. Nos. 93 and 109.	·64
Do. No. 93-3.	P. Pedda Subbaiah, minor guardian Seshamma.	North and east, S. No. 95; south, S. Nos. 93-1 and 93-5; west, S. No. 93-3.	·96
Do. No. 93-4.	B. Chenna Reddi	North and east, S. No. 94; south, S. Nos. 93-1 and 93-5; west, S. No. 93-3.	·63

Description of land, wet or dry, inam or peramboke, with survey or puramah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.

Cuddapah district, Kamalapuram taluk, Veturur village—cont.

Govt., dry, S. No. 98-6.	S. Pedda Subbaiah, minor guardian Seshamma.	North, S. Nos. 98-4 and 95; east, S. No. 97; south, S. No. 99-1; west, S. No. 96-1.	acs. ·60
Do. No. 98-2	K. Chenchu Subbaiah ..	North, S. Nos. 98-1 and 3; east, S. Nos. 97 and 102; south, S. No. 100; west, S. No. 99-1.	·25
Do. No. 97 ..	S. Rayanna	North, S. No. 93; east, Mittathur village boundary; south, S. No. 103; west, S. Nos. 95, 96, 85, 98 and 99.	·66
Unenfranchised service inam, dry, S. No. 112.	Madiga Obigadu, N. Subbadu Madiga Chinna Obigadu, Madiga Narasigadu, Chinna Obulakondadu, Gangadu and Yerra Obigadu.	North, S. No. 102; east, S. No. 118; south, S. Nos. 109, 112, 113, 117, 116 and 118; west, S. No. 120.	17
Govt., dry, S. No. 113.	E. Ramabhyamma	North, S. No. 111; west, S. Nos. 112, 106 and 114; south, S. Nos. 114 and 126; west, S. Nos. 110 and 112.	·36
Do. No. 117-1.	M. Subbanigadu and Yellaradigadu.	North, S. No. 111; east, S. Nos. 118 and 117-2; south, S. No. 127-2 and 4; west, S. No. 117-2.	01
Do. No. 117-2.	K. Venkatasubbaiya ..	North, S. No. 111; east, S. No. 117-1; south, S. No. 118; west, S. No. 119.	·15
Do No. 117-3	M. Subbaiah	North, S. No. 131; east, S. No. 122; south and west, S. No. 127-1.	·03
Do No. 118	M. Subbamma, minor guardian Obalamma and Palagiri Pedda Obaiah.	North, S. No. 111; east, S. Nos. 117 and 116; south, S. No. 116; west, S. No. 119.	·10
Enfranchised service inam, dry, S. No. 120.	T. Subbaiah	North, S. No. 103; east, S. No. 111; south, S. Nos. 119, 121 and 130; west, S. No. 122.	·61
Personal inam, dry, S. No. 203.	N. Pandamma, Subramanian and Narayanan.	North, S. No. 212; east, S. No. 213; south, S. No. 202; west, S. No. 204.	·14
Govt., dry, S. No. 204-1	P. Pedda Subbaiah	North, S. No. 212; east, S. Nos. 203 and 202; south, S. No. 195; west, S. No. 204-2	·18
Do. No. 204-2.	Nagamma	North, S. No. 212; east, S. No. 204-1; south, S. No. 193; west, S. Nos. 206 and 205.	·13
Personal inam, dry, S. No. 206.	E. Suraiah and Krishnaiah ..	North, S. No. 212; east, S. No. 201-2; south, S. No. 201; west, S. Nos. 198, 207, 208, 209, 210 and 211.	23
Govt., dry, S. No. 207.	D. Thimmappa	North, S. No. 206; east, S. No. 205; south, S. No. 195; west, S. No. 422.	99
Do. No. 208.	E. Subbanna	North, S. No. 209-1 and 3; east, S. No. 206; south, S. No. 207; west, S. No. 447.	1·41
Do. No. 209-1.	L. Peddagangulagari, Chinna Subbanna and Sakambhadu.	North, S. No. 210; east, S. No. 209-2 and 3; south, S. No. 208; west, S. No. 447.	·07
Personal inam, dry, S. No. 210.	P. Mopari	North, S. No. 212; east, S. Nos. 214 and 216; south, S. No. 209; west, S. No. 203.	·14
Govt., dry, S. No. 215-2.	P. Pedda Subbaiah	North, S. No. 216; east, S. No. 215; south, S. No. 215-2; west, S. No. 213.	·21
Do No. 215	N. Palagiri Obaiah and Subbaiah.	North, S. Nos. 214 and 216; east, S. No. 217-1 and 3; south, S. No. 183; west, S. No. 214-1, 2 and 4.	·11
Do. No. 217-1.	P. Moparl	North, S. Nos. 218 and 221; east S. No. 222; south, S. No. 217-2; west, S. No. 216.	·21
Do No. 222	P. Baligadu	North, S. No. 221; east, S. No. 223; south, S. No. 183; west, S. No. 217-1 and 2.	·13
Do. No. 223.	Yellaiah	North, S. No. 221; east, S. No. 224; south, S. 183; west, S. No. 222.	·13
Do No. 224	N. Pedda Subbaiah, minor guardian Nagamma and Pedda Subbaiah, son of Chinna Subbanna.	North, S. No. 221; east S. No. 225; south, S. No. 183; west, S. No. 223.	·12
Personal inam, dry, S. No. 225.	V. Kanakamma	North, S. Nos. 220, 221 and 230; east, S. Nos. 226 and 227; south, S. No. 183, west, S. No. 224	·11
Enfranchised service inam, dry, S. No. 226.	V. Chenchu Subbiah, Linganna and Subbanna.	North, S. No. 230; east S. No. 228, south, S. No. 227; west, S. No. 206.	·10
Do. No. 240.	P. Moparl, V. Bhujanga Rao, Lingaraju, Lingarajagari Venkatasubbiah and Subbalgari Venkatasubbiah.	North, S. Nos. 230 and 236; east, S. No. 226; south, S. No. 228; west, S. No. 226.	·13
Govt., dry, S. No. 236	M. Venkata Rao ..	North, S. No. 236; east, S. No. 237; south, S. No. 228; west, S. No. 228.	27
Personal inam, dry, S. No. 237.	Do ..	North, S. No. 230 east, S. Nos. 226, 240 and 241; south, S. No. 236; west, S. No. 235.	·20
Govt., dry, S. No. 239-4	V. Balgurusamthi	North, S. No. 240; east, S. No. 242-1; south, S. No. 239-3; west, S. No. 237.	·07
Do No. 240	Do.	North, S. Nos. 241, 241 and 240; east, S. Nos. 242-2 and 243; south, S. No. 239-4; west, S. No. 237.	·21
Do. No. 247-1.	P. Moparl	North, S. No. 240; east, S. No. 247-4, south, S. No. 246; west S. No. 247-2.	05
Do. No. 247-2.	P. Akkamma and Chintakunta Venkatasubbiah.	North, S. Nos. 240 and 246, east, S. No. 247; south, S. No. 248; west, S. No. 247-3	·04
Do No. 247-3.	N. Palagiri Obaiah and Subbaiah.	North, S. No. 240; east S. No. 247-2; south, S. No. 246, west, S. No. 240.	·07

Description of land, wet or dry, inam or peramboku, with survey or palmath number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Ongolapah district, Kanakapuram taluk, Vedurur village—cont.		
Govt., dry, S. No. 247-4.	P. Chinna Obannagari Nagaiah.	North, S. No. 246; east, S. No. 243; south, S. Nos. 248 and 248; west, S. No. 247-1.	·34
Do. No. 244-1.	H. Suraiah	North, S. Nos. 244-2 and 3; east, S. No. 248-2; south, S. Nos. 238 and 250-1; west, S. No. 250-4, 5, 6 and 7.	·04
Do. No. 248-2.	P. Akkamma and Chintakunta Venkatasubbaiah.	North, S. Nos. 247-1, 2 and 4; east, S. No. 248-1; south, S. Nos. 250-1 and 244-2; west, S. No. 248-1.	·10
Do. No. 248-1.	Pulampalle Nagari	North, S. Nos. 247-4 and 248; east, S. No. 248-2; south, S. No. 250-4; west, S. No. 248-2.	·03
Do. No. 248-2.	P. Nagari and Chinna Sayanagari Nagaiah.	North, S. Nos. 247-4 and 248-1; east, S. No. 252; south, S. Nos. 250-1 and 241; west, S. No. 249-1.	·08
Unenfranchised service inam, dry, S. No. 252.	Madiga Obigadu, M. Subbadu, Madiga Chinna Obigadu, Madiga Narasigadu, Madiga Chinna Obula Kuruluru, Madiga Ongadu and Yerra Obigadu.	North, S. Nos. 253-2, 254 and 256; east, S. No. 249; south, S. No. 241; west, S. No. 249-3.	·17
Govt., dry, S. No. 264.	C. Reddi Reb	North, S. No. 249; east, S. No. 266; south, S. No. 263; west, S. No. 263-2.	·02
Do. No. 263-1.	E. Venkataiah .. .	North, S. No. 264; east, S. No. 253-2; south, S. No. 249-2 and 2; west, S. Nos. 246-2 and 247-4.	·07
Do. No. 263-2.	Guravaiah son of Hanumanta..	North, S. No. 268; east, S. No. 264; south, S. No. 249-2 and 247; west, S. No. 262-1.	·06
Enfranchised service inam dry, S. No. 266.	P. Obanh .. .	North, S. Nos. 256 and 258; east, S. No. 267; south, S. No. 263; west, S. Nos. 261 and 262.	·12
Do. do. No. 267.	P. Chenna Reddi and Sesha Reddi.	North, S. No. 258; east, S. No. 263; south, S. No. 263; west, S. No. 256.	·11
Unenfranchised service inam, dry, S. No. 268.	Sangamaswamisvami, Trustee-kurnam Chenchu Subbaiah.	North, S. Nos. 256, 264 and 262-1, east, S. No. 264; south, S. No. 263; west, S. No. 267.	·17
Enfranchised service inam, dry, S. No. 264.	P. Chinna Subbadu, minor guardian Subbaiah	North, S. No. 262-1; east, S. Nos. 265 and 268; south, S. No. 263, west, S. No. 263.	·13
Unenfranchised service inam, dry, S. No. 265.	Chakala Obenna, Chinna Subbadu, Subbadu and Pedda Subbadu.	North, S. Nos. 266, 264 and 268 east, S. No. 274; south, S. No. 263, west, S. No. 264.	·30
Govt., dry, S. No. 262.	K. Lakshmamma	North, S. Nos. 272, 277, 280 and 283, east, S. No. 444-1, south, S. Nos. 445 and 446; west, S. Nos. 281 and 283.	·09
Enfranchised service inam, dry, S. No. 446.	V. Balagurumurthi, Varnam Ramulu, Bachupalle Subramaiya, G. Kamalabhanh, S. Venkatasubbaiah and S. Venkatasubbaiah.	North, S. No. 440, east, S. Nos. 444 and 447; south, S. No. 446, west, S. No. 450.	·32
Do. No. 446.	Jogaradagari Chenna Subbaiah, Vedurur Chenchu Subbaiah Vedurur Bhujanga Rao, Lingaraja and Lingarajagari Venkatasubbaiah.	North, S. No. 445; east, S. No. 447; south, S. No. 448, west, S. Nos. 450 and 449-1.	1·11
Do. No. 443.	Yadati Venkatasubbaiah, Y. Chenchu Subbaiah, Lingarasam, Subbamma, Kurnam Ramakka, Balagurumurthi, S. Venkata Subbaiah, G. Kamalabhaiah, V. Bhujanga Rao, K. Venkataswami and S. Venkatasubbaiah.	North, S. No. 448; east, S. No. 447; south, S. Nos. 471-1, 466, 468 and 449-2; west, S. No. 449-2	10
Personal inam, dry, S. No. 449.	N. Pedda Sesbagadu, Subbaiah and Y. Subbanna.	North, S. Nos. 448 and 451; east, S. Nos. 443 and 448; south, S. No. 449-1 and 2; west, S. No. 462.	·32
Unenfranchised service inam, dry, S. No. 451.	K. Chinna Subbadu, Pedda-gangulagadu, Chinnagangulagadu and Venkatasubbadu	North, S. No. 462; east, S. Nos. 442 and 450; south, S. Nos. 449 and 448, west, S. Nos. 453 and 460.	·57
Unenfranchised, service inam, dry, S. No. 453.	Kamadu Gurumurthi ..	South, S. No. 426; east, S. Nos. 451 and 452; south, S. Nos. 460; west, S. Nos. 454, 455, 456, 457 and 458-1.	·04
Govt., dry, S. No. 458.	K. Venkataswami ..	North, S. No. 456; east, S. No. 453; south, S. No. 457; west, Ananlapuram village boundary.	·13
Unenfranchised service inam, dry, S. No. 457.	Karamala Gurumurthi ..	North, S. No. 454; east, S. No. 453; south, S. No. 458-1, west, Ananlapuram village boundary.	·55
Govt., dry, S. No. 458-1.	V. Balagurumurthi, Nunna Guravaiah and Pedda Subbaiah.	North, S. No. 457, east, S. Nos. 453 and 460; south, S. No. 458-2; west, Ananlapuram village boundary.	·05
Personal inam, dry, S. No. 460.	N. Pedda Sesbagadu, Subbaiah and Y. Subbanna.	North, S. No. 449; east, S. No. 451; south, S. Nos. 451 and 453; west, S. Nos. 458-2 and 3.	·45
Govt., dry, S. No. 471-1.	S. Lakshmi Reddi ..	North S. No. 448, east and south, S. No. 471-2; west, S. Nos. 469, 470-2 and 470-3.	·02
Do. No. 169-2..	Madireddi Subbanna, minor guardian Chalamma and Talagiri Pedda Obaiah,	North and east, S. No. 169-1; south, S. No. 114; west, S. No. 113.	·09
		Total ..	15·69
		Tellamarpuram	4d 01
		Yerraguntlapalli	18 53
		Kallur	44 85
		Anuchetpuram	23 31
		Vedurur	46 58
		Grand Total ..	73 48

Fort St. George, March 7, 1914.

Under section 6 of the Land Acquisition Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 21·43 acres, be the same a little more or less, is needed for a public purpose, to wit, for protecting Aganda Cauvery right bank; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Karur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Karur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, assessed or permishable, with survey or patta number	Name of owner or occupier,	Boundaries of the land required to be taken up	Extent to be taken up.
	Trichinopoly district, Kulitalai taluk, Karuvapurampukkapatti village.		
Gevt., dry, No. 1-1 B.	Ranga Rao and 12 others	North, No. 342, east, Vadiyam, south, No. 1-1 A; west, No. 1-2 B.	·65
Do. No. 1-2 B..	Ranga Rao	North, No. 341, east, No. 1-1 B; south, No. 1-2 A, west, No. 342.	·84
Do. No. 1-2 C..	Do.	North and west, No. 343, south, No. 1-2 A, west, No. 1-3 B.	·05
Do. No. 1-3 B .	Do.	North, No. 343; east, No. 1-2 C; south, No. 1-3 A; west, No. 1-4 B.	·04
Do. No. 1-4 E..	Muttu Ambalagaran	North, No. 343; east, No. 1-3 B; south, No. 1-4 A, west, No. 1-5 E.	·01
Do. No. 1-5 F..	Do.	North, No. 343, east, No. 1-4 B; south, No. 1-5 A; west, No. 1-6 A 2.	·05
Do. No. 1-6 A 2.	Murugayya Pillai	North, No. 343; east, No. 1-5 F; south, No. 1-6 A 1; west, No. 1-6 E 2.	·01
Do. No. 1-6 E 2.	Krishna Ayyar	North, No. 343; east, No. 1-6 A 2; south, No. 1-6 F 1; west, No. 1-6 C 2.	·01
Do. No. 1-6 C 2.	Ranga Rao	North, No. 343; east, No. 1-6 E 2; south, No. 1-6 C 1; west, No. 1-7 B.	·01
Do. No. 1-7 B..	Ranga Rao and S. Krishnammal	North, No. 343, east, No. 1-6 C 2, south, No. 1-7 A; west, No. 1-1 A 2.	·20
Do. No. 2-1 A 2	Chinnammal	North, No. 343, east, No. 1-7 B; south, No. 2-1 A 1; west, No. 2-1 E 2.	·02
Do. No. 2-1 B 2	Krishna Ayyar	North, No. 343; east, No. 2-1 A 2, south, No. 2-1 B 1, west, No. 2-2 B.	·01
Do. No. 2-1 E..	Do.	North, No. 343, east, No. 2-1 B 2; south, No. 2-1 A, west, No. 2-3 E.	·07
Do. No. 2-3 B..	Ranga Rao	North, No. 343, east, No. 2-2 B; south, No. 2-3 A, west, No. 2-4 B.	·03
Do. No. 2-4 E.	Pichchu Ayyar *alias* Subrahmanya Ayyar.	North, No. 343; east, No. 2-3 B; south, No. 2-4 A; west, No. 2-5 E.	·03
Do. No. 2-5 E.	P. K. Venkatarama Ayyar	North, No. 343; east, No. 2-4 B; south, No. 2-5 A, west, No. 2-6 E.	·03
Do. No. 2-6 E.	M. Subbaratnam Ayyar	North, No. 343; east, No. 2-5 B; south, No. 2-6 A, west, No. 2-7 E.	·02
Do. No. 2-7 E.	Periyaswami Kavundan	North, No. 343; east, No. 2-6 B; south, No. 2-7 A, west, No. 2-8 E-2.	·03
Do. No. 2-8 E-2.	S. Sankaralinga Ayyar	North, No. 343; east, No. 2-7 B; south, No. 2-8 E-1; west, No. 2-8 A-2.	·01
Do. No. 2-8 A-2.	Do.	North, No. 343, east, No. 2-8 E-2; south, No. 2-8 A-1, west, No. 343.	·01
Do. No. 2-10 A-2.	Krishna Ayyar	North, No. 343, east, No 2-9 south, No 2-10 A-1, west, No 2-10 E-2.	·01
Do. No. 2-10 E-2.	Chinnaswami Kavundan	North, No 343, east, No 2-10 A-2; south, No. 2-10 E-1, west, No. 2-11 B.	·01
Do. No. 2-11 E.	S. G. Krishnammal	North, No 343; east, No 2-10 E-2; south, No. 2-11 A; west, No. 2-1 B.	·04
Do. No. 3-1 E..	Do.	North, No 343; east No 2-11 E, south, No. 3-1 A, west, No. 3-2 E.	·05
Do. No. 3-2 E..	Vambaki Muppan	North, No. 343, east, No. 3-1 E, south, No 3-2 A; west, No. 3-4 E.	·15
Do. No 3-4 E..	Ramachandra Ayyar	North, No. 343, east No. 3-2 E; south, No 3-4 A, west, No. 345.	·05
Do. No 7 E ..	Ranga Rao and S. G. Krishnammal ..	North, No 343; east, No. 4, south, No. 7-A, west, No. 8-C 2.	·97
Do No 8-C 2..	Do.	North, No 343, east, No. 7-B; south, No. 8-C 1; west, No. 345.	·11
		Total ..	2·62
	No. 57, Tirukarnichapur village.		
Dry, S F. No. 67 ..	Subba Rayar, Pethu Rao, Kuppammal, Ranganatha Chetti, Appammal Pillai, Muthuramayakan Pillai, Ballacharyar and Subbaraya Gavukka).	North, S.F No. 68; east and south, S F. No. 66; west, S.F. No 76	·42
Do. No. 76-1 ..	Ranganatha Chetti	North, S.F. No 69; east, S F No. 67, south, S F No. 71; west, S F. No. 76-2.	1·40

Description of land, wet, or dry, inam or pannaboke, with survey or Taluk number.	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
			Acs.
Trichinopoly District, Kulitalai taluk, No. 17. Tirukambaliyur village—cont.			
Dry S. F. No 70-2 ..	Subba Rayar, Setu Rao, Kuppammal, Ranganatha Chetti, Appaswami Pillai, Muthuramayabha Pillai, Kulasekharayar, Subbaraya Gorukhal.	North, S.F. No. 66; east, S.F. No 70-1 south, S F. No. 71, west, S.F. No. 69.	0·04
		Total..	3·28
No. 15, Maladapuram village.			
Dry No. 1 C. ..	Sivarama Sastri, Nilakanta Sastri, Subbaraya Ayyar, Vasudeva Ayyar, Lakshmi Narasimha Ayyar and Perumal Chetti	North, S.F. No. 440; east, S.F. No. 1-A; South, S.F. Nos. 6 and 9; west, Kammanallur.	20
Dry No. 3 A ..	S Venkata Subba Ayyar, Muthuvenkayyaswami Ayyar, M. Vadgeswara Ayyar, V. Viswanatha Ayyar, V. Ramanatha Ayyar, V. Subbarama Ayyar, V Krishna Ayyar, T. V Krishna Ayyar, Mahadeva Sastri, Nilakanta Sastri, Malai Kuppammal and S Muthuvenkatapatan Chetti	North, S F. No. 441, east, S.F. No. 2-B, south, S.F. No 6; west, S.F. No. 1.	3 40
Dry No. 3 ..	Subba Lakshmi Ammal (guardian to minor Siva Ayyar), T Perumal Chetti, S. Duraiswami Ayyar, Ramachandra Ayyar, Agniswami Ayyar, Arumukha Asari, S. Venkatasubrahmanya Ayyar, Pichu Ayyar, and Anandam Ayyar	North, S.F. No. 440; east, S.F No 4; south, S F No. 3; west, S.F. No. 2-B.	2·44
Dry No. 4 ..	Muthuvidyarama Ayyar, S. Narayanaswami Ayyar, S. Venkatarama Ayyar, S. Sundaram Ayyar S. Narayanaswami Ayyar, S Subrahmanya Ayyar, S Ramachandra Ayyar, Padmanabha Sastri, S. Venkatasubbayyar, K. Narayanaswami Ayyar, P Ayyappaswami Ayyar, P. Muthukrishna Ayyar, Mutha Vathiyar, M. Sundaram Ayyar, S. T. Muthuswami Ayyar, Ganapati Sastri and Annaswami Sastri.	North, S.F. No. 440, east, S.F No 5; south, S.F No. 3, west, S.F. No. 3.	9·09
Dry No 6 ..	R Seturama Ayyar, R Krishna Ayyar, A. Narayana Ayyar, Radhakrishna Ayyar, T. Krishna Ayyar, V Radhakrishna Ayyar, P. Lakshmi Narasimha Ayyar, Vasudeva Ayyar, S Sundaram Ayyar, S. Ramaswami Ayyar, Sri Ganapatiswami Ayyar and S. Nilson Ayyar.	North, S.F. No. 440, east, S.F No 6; south, S.F. Nos. 7 and 8; west, S.F. No 4	3·20
		Total..	15·60
No. 14, Kammanallur village.			
Dry No. 115 A ..	Ramaswami Ayyar, Vasudeva Ayyar, Venkatachiba Ayyar, Pichiba Ayyar, Narayana Ayyar, Natesagiri Ambalagaran, Ponnambalam Ambalagaran, Annan Ambalagaran, S. Venkatachalamayya Ayyar, Radai Ammal (guardian to Rajagopala Ayyar), Appavu Chetti, Raman Ambalagaran, Subba Lakshmi Ammal (guardian to minor Siva Ayyar), Kattan Ambalagaran.	North S.F. No. 111 B; east, Mahadanapuram; south, S F. Nos 1, 2, 6, Abs. and 4; west, S.F. No. 116 B.	4·87
		Total..	16 47
		Grand Total..	27·42

Fort St. George, March 11, 1914.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 0·00 acres be the same a little more or less, is needed for a public purpose, to wit, for improvements to the Vellapallam Uppanar; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Mayavaram, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Mayavaram, and may be inspected at any time during office hours.

SCHEDULE

Description of land, wet or dry, inam or pormboke, with survey or patnash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Tanjore district, Shiyali taluk, No. 67: Sattanadiyaram village			
Govt., wet, S. No. 274 C.	N. Kailasam Ayyar	North, No 67, Uppanar; east, No 276 B; south, No 274 C; west, No. 67, Uppanar	Acre. ·97
Do. No. 276 B.	Kuppusami Ayyar	North, No 67, Uppanar; east, No 274 A; south, No 274 B, west, No. 67, Uppanar and No 274 C.	·66
Do. No. 274 A.	N Kailasam Ayyar ..	North, No 67, Uppanar; east, No 276; south, No. 274 A, west, No. 274 B.	·17
Do. No 276 A.	Rama Ayyar..	North, No. 287, east No. 276 B; south, No. 276 A; west No. 276	·96
Do. No. 276 B.	Narayanasami Ayyar	North, No 287; east, No. 276 C; south, No 276 B, west, No 276 A	27
Do. No. 276 C.	Ramasami Ayyar	North, Nos 287 and 285; east, No 280; south, No 276 C, west, No. 276 B.	·13
Do. No. 281 A.	Gopala Ayyar	North, Nos. 285 and 289, east, No. 286; south, No. 281, west, No. 284.	·17
Perumal inam, dry, S. No. 284.	Sri Lakshmi Narayana Perumal.	North, No. 316; east, Nos. 318 and 310, south, No. 284; west, Nos 288 and 317.	1·13
Do. No. 285.	Do. do.	North, Nos 287 and 317; east, Nos 317 and 281; south, Nos 283 and 288; west, Nos 281 and 290.	1 16
Govt., dry, S. No. 288.	Do do.	North, No 287, east, Nos. 285 and 281; south, Nos. 281 and 288, west, No 276	·64
Do. No 283	Mangalathammal and others ..	North, No 290; east, Nos 289, 283 and 287; south, No. 287; west, No. 288	·43
Do. No. 289.	10. Kuppusami Ayyar, mirasdar.	North, Nos. 290 and 289 east, No. 316; south, No 287; west, Nos 283 and 286	·84
Do. No. 286 A.	Muthusami Chetti	North, No 290 A; east, Nos 289 and 288, south, Nos. 286 and 287; west No. 285.	·21
Do. No. 284.	Venkatarama Ayyar	North, No. 286 A, east, No. 290; south, No. 287, west No 67, Uppanar	·14
Do. No. 313.	Sankara Ayyar	North, No. 313 A, east, No. 67, Uppanar, south, No 318, west, No. 314.	·04
Do. No. 314 A.	Gopala Ayyar	North, No 314 A, east, No. 314 B; south, No. 313; west, Nos 315 and 316	·01
Do. No. 314 B.	Srinivasa Ayyar	North, No 314 B east, No 313; south, No 318; west, Nos 315 and 314 A	·04
Do No. 316 C.	Marimuthu Padayachi ..	North and east, No. 316 A; south, No 317; west, No. 289.	·32
Do. No 316.	Sri Lakshmi Narayana Perumal.	North Nos. 318 and 284, east, No 67 F; south, No. 310; west, No 284.	27
Do. No. 67 F.	Do. do.	North, channel; east, No. 67, Uppanar; south, No. 67 G; west, No. 316	·03
Do. No 67 G.	Sri Kallazanatha Swami ..	North, No. 67 F; east, No. 67, Uppanar, south, No 67 G west, No. 316.	·01
		Total ..	6·85
Tottur village.			
Govt., dry, No. 69.	Virabhirthan Chetti ..	North, No. 70, east, Uppanar, south, No 84; west, Uppanar	1·55
Do. No 81.	Do ..	North, No. 81, east, south and west, Uppanar	·78
		Total ..	2·33
No. 73. Tirunagari village			
Kpanam	73 The Hon'ble Mr. Chidambaranada Mudaliyar Avargal of Sayali.	North, Uppanar in Pudathurai village; east, Uppanar in S No. 571; south, S. No. 570; west; west, Pudathurai village.	·72
		Grand Total ..	9 90

Fort St. George, March 9, 1914

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·13 acre, be the same a little more or less, is needed for a public purpose, to wit, for excavating a surplus channel for serial No 2 of Tirunagari Tank supply channel; and, under sections 3 and 7 of the same Act, the Revenue Divisional officer, Cheyar division, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional officer, Cheyar division and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	North Arcot district, Chingleput taluk, Vada Alapakkam village.		
Ryotwari, dry S. No. 26-3	Papu Kanni Gaundan and Narayana Gaundan	North, No. 45; east, No. 26-2; south, No. 27; west, Arcot-Sir	ACRE. ·10

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·21 acres, be the same a little more or less, is needed for a public purpose, to wit, for a feeding channel to the Kangayam, head sluice; and, under sections 3 and 7 of the same Act, the Divisional officer, Kumbakonam, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional officer, Kumbakonam, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Tanjore district, Papanasam taluk, Alangudipuram village.		
Dry, S. No. 197-B	44 Ayyaswami Ayyar, Parvathi Ammal, Radhakrishna Ayyar, Annapurani Ammal, Rama Ayyar, Ramachandra Ayyar and Sowa Padayachi.	North, No 200; east, No. 196; south, No. 223; west, No 47	ACS. 42
Do No. 196 D-2	2 Nagalakshmi Ammal ..	North, No 200; east, No. 197; south, No 221; west, No 196 E.	·05
Do. No 196 E-2	23. Sundaram Ayyar	North, No 200; east, No 196 A; south, No. 221; west, No. 196 C	·05
Do. No. 196 C-2	9. Venkatrama Ayyar ..	North, No 200; east, No. 196 E; south, No. 221; west, No 196 D	·13
Do No 196 D-2	12. Narayanaswami Ayyar ..	North, No 196 G; east, No. 196 C; south, No. 221; west No 196 F.	·10
Do No. 196 E-2	14. Thanja Ammal	North, No 223 G; east, No. 196 D; south, No 221; west, No 196 F	·06
Do. No 196 F-2	19. Subbalakshmi Ammal and Annanga Padayachi.	North, No 196 G, east, No. 196 E, south, No. 221; west, No. 196 H.	·13
Do. No 196 H-2	18a. Ramachandra Ayyar and Swaminatha Padayachi.	North, No 169; east, No 196 F; south, No. 221; west, No. 196 I.	·11
Do. No 196 I-2	39 Appaswami Ayyar, Vellammal and Govinda Padayachi.	North No 200; east, No. 196 H; south, No. 221; west, No. 201 A.	·06
Do. No. 201 A-2	Appaswami Ayyar and Govinda Padayachi.	North, No 201 B, east, No. 196 I; south, No. 221; west No. 202.	·09
		Total ..	1·21

F. E. MORGAN,
Under Secy. to Govt., P.W.D. (Irrigation Branch).

Fort St. George, March 12, 1914.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·04 acre, be the same a little more or less, is needed for a public purpose, to wit, for the shedbuilding at Ambaturai station on the South Indian Railway; and, under sections 3 and 7 of the same Act, the Tahsildar of Dindigul is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Dindigul and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Madura district, Dindigul taluk, Kulathuri village.		
Inam, dry ..	Markandaswami Mahali Nayak, Zamindar of Ambaturai.	North, inam dry land; east, railway line; south, path poramboke; west, inam dry land	ACRE. 04

S. B. MURRAY,
Offg. Joint Secy. to Govt., P.W.D. (General, Buildings, Roads and Railways).

LIST OF PAPERS PLACED AT THE DISPOSAL OF THE PRESS

The following list of papers, placed at the disposal of the Press between 10th and 17th March 1914, is published for general information :—

No. in the list.	Department.	G.O. No. and date.	Subject.
		1914.	
1	Educational ..	No 307, Jan. 23 ..	Muhammadan Secondary School, Georgetown.—Approving the proposals of the Director of Public Instruction for the establishment of an Incomplete Secondary School for Muhammadans in Georgetown, Madras. [1 s.]
2	Do ..	No. 144, Feb. 7 ..	Building grant.—Sanctioning a grant not exceeding one-half of the actual expenditure nor Rs. 9,169 towards the cost of construction of an upper storey to the west wing of the A.E.L.M. College, Guntur, subject to certain conditions [1 s.]
3	Do. ..	No. 202, Feb. 13 ..	Building grant.—Sanctioning a grant not exceeding one-half of the actual expenditure nor Rs. 9,750 towards the cost of extensions to the St. Michael's High School, Coimbatore, subject to certain conditions. [1 s.]
4	Do. ..	No. 198, Feb 14 ..	Grant.—Sanctioning, with remarks, the distribution in the current year of the total Imperial — of Rs 1,09,000 for the education of Europeans and Anglo-Indians in the manner specified in the letter of the Director of Public Instruction. [1 s.]
5	Local and Municipal.	No. 241 L., Feb. 6.	Union —Approving the proposals of the Rangattal Taluk Board and the North Arcot District Board in regard to the revision of the limits of the Rangattal — with effect from 1st April 1914 and ordering the publication of the necessary notification in the Fort St. George and the North Arcot District Gazettes. [1 s.]
6	Do.	No. 219 L., Feb. 7.	Budget estimate —Accepting, with remarks, the — of the Nellore District Board for 1914-15 [1 s.]
7	Do.	No. 272 L., Feb. 10.	Budget estimate.—Accepting, with remarks, the — of the District Board of Bellary for 1914-15. [1 s.]
8	Do	No. 294 L., Feb 12	Budget estimate.—Accepting, with remarks, the — of the Nilgiri District Board for 1914-15 [1 s.]
9	Do.	No. 216 L., Feb 14.	Budget estimate —Accepting, with remarks, the — of the Kurnool District Board for 1914-15. [1 s.]
10	Do.	No. 234 L., Feb 16.	Acts and rules —Ordering the publication in the Fort St George and the District Gazettes of a notification making certain alterations in rules 14, 23 (iii) and 41 of the rules framed for the conduct of elections of members of taluk boards. [1 s.]
11	Do	No 134 M., Jan. 22	Budget estimate.—Suggesting to the Coonoor Municipal Council for adoption certain alterations in its — for 1914-15. [1 s.]
12	Do.	No. 216 M., Feb. 4.	Budget estimate.—Accepting, with remarks, the — of the Tellicherry Municipality for 1914-15. [1 s.]
13	Do.	No. 263 M., Feb 10.	Budget estimate.—Accepting, with remarks, the — of the Walajapet Municipality for 1914-15 [1 s.]
14	Do	No 268 M., Feb. 10.	Budget estimate.—Accepting, with remarks, the — of the Mayavaram Municipality for 1914-15. [1 s.]
15	Do.	No. 258 M., Feb. 10.	Budget estimate.—Accepting, with remarks, the — of the Bangalore Municipality for 1914-15. [1 s.]
16	Do.	No. 265 M., Feb. 10.	Budget estimate.—Accepting, with remarks, the — of the Coonada Municipality for 1914-15. [1 s.]
17	Do.	No. 275 M., Feb. 11	Budget estimate —Accepting with remarks, the — of the Ellore Municipality for 1914-15 [1 s.]
18	Do.	No. 273 M., Feb. 11.	Budget estimate —Accepting, with remarks, the — of the Erode Municipality for 1914-15. [1 s.]
19	Do.	No. 274 M., Feb. 14	Budget estimate.—Accepting, with remarks, the — of the Mannargudi Municipality for 1914-15. [1 s.]
20	Do.	No. 277 M., Feb. 13	Budget estimate.—Accepting, with remarks, the — of the Tenali Municipality for 1914-15 [1 s.]

N.B.—A copy of any of the foregoing papers can be obtained, on payment of the price noted against each, on application to the Superintendent, Government Press, Madras.

W. O. HORNE,
Ag. Chief Secretary.

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THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 11.] MADRAS, TUESDAY EVENING, MARCH 17, 1914. [PRICE. 2 as. 6 p.

Part I-A.—Local and Municipal.

APPOINTMENTS.

Fort St. George, March 17, 1914.

No. 526.—In exercise of the power conferred by section 11 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to appoint the Treasury Deputy Collector, South Canara, to be a member of the District Board of South Canara.

No. 527.—In exercise of the power conferred by section 11 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to appoint M.R.Ry. Samuel Kail Pillai Dayasikamani Avargal and Sayad Shah Ghulam Mohi-ud-din Sahib Shattari Bahadur to be members of the District Board of Trichinopoly.

No. 528.—In exercise of the power conferred by section 11 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to appoint the District Medical and Sanitary Officer, Nellore, to be a member of the District Board of Nellore.

No. 529.—In exercise of the power conferred by section 11 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to appoint M.R.Ry. Vettatt Kelu Eradi Avargal to be a member of the District Board of Malabar.

No. 530.—In exercise of the power vested in him by rule 14 of the rules for the conduct of elections of members of taluk boards, the Governor in Council is pleased to appoint M.R.Ry. Mrityanjaya Dolo Bahara Sirdar Garu to be a member of the Gumsur Taluk Board in the Ganjam district.

No. 531.—In exercise of the power vested in him by rule 14 of the rules for the conduct of elections of members of taluk boards, the Governor in Council is pleased to appoint M.R.Ry. Chano Syamo Barika Garu to be a member of the Gumsur Taluk Board in the Ganjam district.

No. 532.—In exercise of the power vested in him by rule 14 of the rules for the conduct of elections of members of taluk boards the Governor in Council is pleased to appoint M.R.Ry. Mathedath Mahtaseri Narayanan Nambadri Avargal to be a member of the Taluk Board of Tellicherry in the Malabar district.

No. 533.—In exercise of the power vested in him by rule 21 (iii) of the rules for the conduct of elections of members of taluk boards, the Governor in Council is pleased to re-appoint Kazi Abd-ul Qadir Sahib Bahadur as a member of the Taluk Board of Tiruvallur in the Chingleput district.

No. 534.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to re-appoint M.R.Ry. Tandalam Srinivasa Mudaliyar Avargal to be a municipal councillor of the municipality of Erode.

No. 535.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to re-appoint Mr. Christopher Lawless to be a municipal councillor of the municipality of Bimlipatam.

No. 536.—Under section 10 of the Madras District Municipalities Act IV of 1884, M.R.Ry. Sokharamshetti Apparoy Patnaik Garu has been duly elected as a municipal councillor of the municipality of Bimlipatam.

No. 537.—Under section 10 of the Madras District Municipalities Act IV of 1884, M.R.Ry. Perla Ramamurti Chetti Garu has been duly elected as a municipal councillor of the municipality of Vizianagram.

NOTIFICATIONS BY COLLECTORS AND PRESIDENTS OF DISTRICT BOARDS

No. 538.—Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. Ananthathmula Narayana Rao Garu has been appointed, by election, as a member of the Godavari District Board by the Peddapur Taluk Board.

No. 539.—Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. K. C. Mara Reddi Garu has been appointed, by election, as a member of the Cuddapah District Board by the Siddhavattam Taluk Board.

No. 540.—Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. P. Doraiswami Mudaliyar Avargal and M.R.Ry. V. Vasantha Rao Garu, have been appointed, by election, as members of the Cuddapah District Board by the Jammalamadage Taluk Board.

No. 541.—Under section 11 of the Madras Local Boards Act, 1884, the Rev. John Percy Shrimpton has been appointed, by election, as a member of the Chingleput District Board by the Chingleput Taluk Board.

No. 542.—Under section 11 of the Madras Local Boards Act, 1884, M.R.Ry. Rao Sahib Pulamati Adinarh Rao Garu has been appointed, by election, as a member of the Anantapur District Board by the Anantapur Taluk Board.

No. 543.—Under section 16 of the Madras Local Boards Act, 1884, M.R.Ry. Kumbakonam Subbaraya Ayyar Avargal has been duly elected as a member of the Kumbakonam Taluk Board in the district of Tanjore.

No. 544.—Under section 16 of the Madras Local Boards Act, 1884, M.R.Ry. Heddupani Sastro Mahapatro Garu, M.R.Ry. Appikatla Sitaramayya Pantulu Garu and M.R.Ry. Dinabandhu Santro Mahapatro Garu have been duly elected as members of the Chatrapur Taluk Board in the district of Ganjam.

No. 545.—Under section 16 of the Madras Local Boards Act, 1884, M.R.Ry. Kseda Narapuram Garu has been duly elected as a member of the Proddatur Taluk Board in the district of Cuddapah.

No. 546.—The President, District Board, Nellore, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby re-appoints the Tahsildar of Udayagiri to be a member of the Atmakur Taluk Board.

No. 547.—The President, District Board, Nellore, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby re-appoints M.R.Ry. Karnam Venkatappa Nayudu Garu to be a member of the Atmakur Taluk Board.

No. 548.—The President, District Board, Chittoor, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby re-appoints the Tahsildar of Palmaner, the Tahsildar of Chittoor, the Sub-Assistant Inspector of Schools—Chittoor range, Sowcar Saiyid Mir Husain Sahib Bahadur and M.R.Ry. Tirappalakuzhi Vankipuram Ranga Chariyar Avargal, *ex-officio*, to be members of the Chittoor Taluk Board with effect from 4th April 1914.

No. 549.—The President, District Board, Trichinopoly, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints M.R.Ry. Ayyampalayam Tandavaraya Pillai Virabhadra Pillai Avargal to be a member of the Namakkal Taluk Board.

No. 550.—The President, District Board, North Arcot, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby accepts the resignation tendered by M.R.Ry. Subbaraya Gurusami Ayya Garu, a nominated non-official member of the Tiruvannamalai Taluk Board in the District of North Arcot.

NOTIFICATIONS

No. 551.—In column 1 of the schedule to notification No. 957, published at page 409 of Part I-A of the *Fort St. George Gazette*, dated 1st July 1913, *for* the entries "dry No. 16-A", "dry No. 17-A" and "dry No. 253-1 B" *read* "dry No. 16", "dry No. 17" and "dry No. 253-1" respectively.

No. 552.—With the approval of the Governor in Council, the District Board of Godavari hereby notifies, under section 58 of the Madras Local Boards Act, 1884 that the following four toll-gates will be established at Jilugumilli with effect from 1st April 1914 and that tolls at the maximum rates specified in schedule B of the said Act shall be levied on all carriages, carts and animals passing through the said four gates:—

Place.	No. of gate.	Site
Jilugumilli	1	At mile 13 furlong 5 on road from Jeggaraddigudem to Jilugumilli
	2	At mile 0 furlong 2 on road from Jilugumilli to Chintalapadi.
	3	At mile 0 furlong 2-160 feet on road from Puchikapadu to Jilugumilli.
	4	At mile 14 furlong 1-300 feet on road from Jilugumilli to Aswaraopeta

With the sanction of the Governor in Council it is further declared under the provisions of sub-section (4) of section 67 of the said Act that payment of tolls at any one of the four gates above mentioned shall clear carriages, carts and animals at the other three gates at any time within the same period of 24 hours reckoned from sunrise to sunrise.

No. 353.—The following draft order relating to the "Sanjana Memorial Fund" in Calicut is published for the information of persons likely to be affected thereby. It will be taken into further consideration on or after the 1st May 1914:—

Draft order.

Whereas the Secretary of the Sanjana Memorial Committee has, under section 6 of the Charitable Endowments Act, 1890, made application that the "Sanjana Memorial Fund" consisting of promissory notes of the Government of India (of the 3½ per cent. loan of 1865) of the face value of Rs. 1,300 and Rs. 21-10-7 in cash may be vested in the Treasurer of Charitable Endowments for the benefit of the municipal hospital at Calicut, the Governor of Fort St George in Council, in exercise of the powers conferred by section 4 of the Charitable Endowments Act, 1890, doth hereby order and direct that the said fund shall be from vest and be henceforth vested in the Treasurer of Charitable Endowments for the territories subject to the Government of Madras and be held by him and his successors (subject to the provisions of the said Charitable Endowments Act, 1890, and to any rules which may from time to time be framed thereunder by the Governor General of India in Council) upon the said trust and for the said purpose subject to the conditions set forth in a scheme under section 5 of the said Act for the administration of the said fund.

No. 354.—Under sections 6 and 122 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to declare that the village of Desur in the Wandiwash taluk of the North Arcot district lying within the boundaries noted below shall, with effect from 1st April 1914, be constituted into the union of Desur for the purposes of the said Act and that the maximum number of members to be appointed to the panchayat of the said union shall for the time being be seven.—

North.—Sathapandi village and S. Nos. 120, 212, 123 and 116 of Desur.
East.—S. Nos. 108, 105, 101, 173, 174, 178, 179, 180, 202, 203, 204 and 218 of Desur.
South.—S. Nos. 220, 215, 213, 360 and 361 of Desur.
West.—S. Nos. 367, 369, 371, 376, 380, 381, 382 and 461 of Desur.

No. 355.—With the approval of the Governor in Council and in modification of the notification No. 1057 published at pages 408 and 409 of Part I-A of the *Fort St. George Gazette*, dated 8th August 1912, so far as it relates to the two toll-gates at Drakshavama specified herein, the District Board of Godavari hereby notifies under section 88 of the Madras Local Boards Act, 1884—

(*a*) That from and after 1st April 1914 these two gates will be moved to new sites as shown below:—

Existing sites.	New sites to which the gates will be moved.
(1) Mile 18 furlong 3-4 on the road from Cocanada to Kotipalli.	Mile 18 furlong 6-7 on the same road.
(2) On the Ramachandrapuram Drakshavama road at 113 feet more or less from the centre of the road from Cocanada to Kotipalli.	A place beyond Velampalem near a culvert where the road from Ramachandrapuram to Velampalem meets the road from the former to Drakshavama.

(*b*) That tolls at the maximum rates specified in Schedule II of the said Act will be levied on all carriages, carts and animals passing through them.

With the sanction of the Governor in Council, it is further declared under the provisions of sub-section (4) of section 87 of the said Act, that payment of tolls at either of these two gates or at the gate at mile 18 furlong 6-7 on the Cocanada-Kotipalli road shall clear carriages, carts and animals at the other two gates at any time within the same period of 24 hours reckoned from sunrise to sunrise.

No. 356.—Under sub-section (1) of section 48 of the Land Acquisition Act I of 1894, the Governor in Council hereby withdraws from the acquisition of 92 square feet of land in S. No. 296 in Block 9 of division I in the Salem municipality specified in notification No. 1830, published at page 673 of Part I-A of the *Fort St. George Gazette*, dated 24th December 1912, as required for opening a scavenging lane in the municipality.

No. 357.—In modification of notification No. 915, published on page 342 of Part I-A of the *Fort St George Gazette*, dated 3rd October 1899, the Governor in Council is pleased, under clause (*a*) of section 12 of the Madras District Municipalities Act, 1884, to declare that the number of councillors on the Municipal Council of Nandyal to be appointed by election shall be four.

No. 358.—Under sections 3 and 7 of the Land Acquisition Act, 1894, and in modification of the following notifications in so far as they relate to the appointment of an officer to perform the functions of a Collector under that Act, the Governor in Council hereby appoints the Head quarters Deputy

Collector, Trichinopoly, to perform those functions in respect of the acquisition of the lands referred to in the notifications and directs him to take order thereon :—

Number and date of the notification.	Page of the *Fort St. George Gazette* in which it is published.	Purpose of acquisition.
1001, dated 8th July 1913 ..	425	Widening the Mappillai Nayakkan street in the Trichinopoly municipality.
255, dated 3rd February 1914 ..	76	A Panchama school at Vadavur in the Trichinopoly municipality.
304, dated 10th February 1914 ..	94	A girls' school and two elementary school buildings in the Srirangam municipality.

No. 552.—Under sub-clause (ii) of clause (*a*) of sub-section (1) of section 250 of the Madras District Municipalities Act, 1884, the Governor in Council proposes to divide the Nandyal municipality into three wards for purposes of election and to fix the number of councillors for each ward as shown in the following schedule :—

SCHEDULE.

	Number of elected councillors for each ward.
Ward No. I comprising Nanepalli, Takkai and Mulasagaram villages ..	1
Ward No. II comprising the Peta	2
Ward No. III comprising the Fort	1
Total ..	4

Any objection or suggestion which may be made in respect of this arrangement by any person interested therein will be considered on or after the 1st June 1914.

ACQUISITION OF LANDS.

No. 560.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·23 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a school-house; and, under sections 9 and 7, the Revenue Divisional Officer, Tirukkoyilur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tirukkoyilur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, house or pucca site, with survey or puramah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
South Arcot District, Tirukkoyilur taluk, Tiruvannamalai village.			ACRE.
Village site per sketch, S. No. 162 A-1	K. M. Duraiswami Reddiyar ..	North, No. 162 A-1, northern street; east, No. 162 A-1, lane; south, No. 162 A-1, the Siva temple; west, No. 162 A-1, lane to the Siva temple.	·23

No. 561.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·02 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for sinking a well in Nevinipatti village, Melur taluk, Madura district; and, under sections 3 and 7, the Tahsildar of Melur is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Melur and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, house or pucca site, with survey or puramah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Madura district, Melur taluk, Nevinipatti village.			ACRE.
Dry, S. No. 316 (portion).	K. Sivadaikan and Karuppanan, patadars; K. Sivadaikan, sole enjoyer.	Bounded on the four sides by portion of S. No. 316	·02

No. 552.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 356 sq. ft., be the same a little more or less, is needed for a public purpose, to wit, for widening the Okkiliyar street in Erode town; and under sections 3 and 7, the Revenue Divisional Officer, Erode, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Erode, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or perumboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Coimbatore district, Erode taluk, Surampatti village (Erode town).			
Dry, No. 1067-2 ..	Akkammal	North, No. 1-7d; east, No. 1067-1; south, No. 1092-2; west, No. 1075.	sq. ft. 84
Do. No. 1092-2 ..	Murti Ammal	North, No. 1067-2; east, No. 1092-1; south and west, No. 1076.	272
		Total ..	356

No. 553.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 87 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for widening the Kundah Bridge—Melkundah bridle path; and, under sections 3 and 7, the Revenue Divisional Officer, Coonoor, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Coonoor, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or perumboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
The Nilgiri district, Ootacamund taluk, Kil-Kundah village.			
Govt., dry, S. No. 29 B	Mr. F. E. Mitchison	North, No. 28 A; east, No. 28, south, Nos. 28 C and 31; west, No. 31.	acres. ·27
Do. No. 30 B.	Do.	North and east, No. 31; south and west, No. 30 A.	·20
		Total ..	·47

No. 554.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·20 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for a board school; and, under sections 3 and 7, the Tahsildar of Peddapur is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Peddapuram and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or perumboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Godavari district, Peddapuram taluk, Gollaprolupuram village.			
Jeruyiti, dry, S. No. 324	Vatchavaya Ramachandra Raju Garu (owner of the land) and Gothumukkula Sitaramaraju Garu (on behalf of the school Riding committee).	North and east, S. No. 324; south, S. No. 323, trunk road; west, S. No. 244.	acres. ·20

No. 565.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·1098 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the opening of the conservancy lane between Puttamungalam street and Mahadana street, Block 18, Ward II; and, under sections 3 and 7, the Revenue Divisional Officer, Mayaveram, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Mayaveram, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or perambokes, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Taluq Cutcheri, Mayaveram taluk, Puttamungalam village.		acres.
House site, T.S. No. 632.	Abayambal Ammal, No. 170, Mahadana street.	North, T.S. No. 627; east, T.S. No. 633; south, T.S. No. 633; west, T.S. No. 660.	·0018
Do. No. 633.	Do. No. 37, now in Ulukkottai, Cuddalore district.	North, T.S. No. 632; east, T.S. No. 633; south, T.S. No. 634; west, T.S. No. 665.	·0018
Do. No. 634.	Nagarna Ayyar, No. 172, Mahadana street.	North, T.S. No. 633; east, T.S. No. 634; south, T.S. No. 636; west, T.S. No. 666.	·0018
Do. No. 635.	Vaidyanatha Ayyar, No. 173, Mahadana street, retired overseer, Public Works Department, Karappur, Chidambaram taluk.	North, T.S. No. 634; east, T.S. No. 636; south, T.S. No. 636; west, T.S. No. 657.	·0033
Do. No. 636.	Rajamal No. 176, Mahadana street.	North, T.S. No. 635; east, T.S. No. 636; south, T.S. No. 637; west, T.S. No. 656.	·0048
Do. No. 637.	Venkatarama Ayyar, No. 175, Mahadana street.	North, T.S. No. 636; east, T.S. No. 637; south, T.S. No. 638; west, T.S. No. 655.	·0058
Do. No. 638.	Minakshi Ammal guardian to minor Rajah, No. 178, Mahadana street.	North, T.S. No. 637; east, T.S. No. 639; south, T.S. No. 639; west, T.S. No. 654.	·0135
Do. No. 661.	Arulsalvana Pandarasannidhi Avargal, Thiruvadhoral, trustee of Sri Mayuranathaswami temple.	North, T.S. No. 638, east, T.S. Nos. 640, 649 and 650; south, T.S. No. 654 and North Main street; west, T.S. No. 652.	·0222
Do. No. 642.	A. V. Subrahmania Ayyar, No. 1, Puttamungalam.	Do. do.	
Do. No. 656.	Do. do.	North, T.S. No. 637; east, T.S. Nos. 638 and 637; south, T.S. No. 655; west, T.S. No. 656.	·0149
Do. No. 647.	Do. No. 2, Puttamungalam.	North, T.S. No. 650, east, T.S. No. 650; south, T.S. No. 66; west, T.S. No. 667.	·0042
Do. No. 648.	Do. No. 3, Puttamungalam.	North, T.S. No. 649; west, T.S. No. 654; south, T.S. No. 657; west, T.S. No. 658.	·0016
Do. No. 649.	Krishnaswami Ayyar, No. 4, Puttamungalam.	North, T.S. No. 650; east, T.S. No. 652; south, T.S. No. 650; west, T.S. No. 658.	·0028
Do. No. 650.	Viswanada Ayyar, No. 5, Puttamungalam.	North, T.S. No. 661; east, T.S. No. 662; south, T.S. No. 659; west, T.S. No. 660.	·0007
Do. No. 651.	Subrahmania Ayyar No. 6 Puttamungalam street, late Karnam of Manambadi.	North, T.S. No. 662; east, T.S. No. 652; south, T.S. No. 650; west, T.S. No. 661.	·0031
Do. No. 652.	Kalyanarama Ayyar Puttamungalam street).	North, T.S. No. 647; east, T.S. No. 650; south, T.S. No. 651; west, T.S. No. 657.	·0057
		Total ...	·1098

No. 566.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·31 acres, be the same a little more or less, is needed for a public purpose, to wit, for the rubbish and night-soil depots in the Kalahasti union; and, under sections 3 and 7, the Revenue Divisional Officer, Chandragiri, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Chandragiri, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or perambokes, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Chittoor district, Kalahasti division, Kalahasti village.		acres.
Zamindari, perambokes land, patmash No. 291.	Receiver of Sri Kalahasti Eswaraswami temple, Kalahasti.	North, P. No. 292; east, P. No. 377; south, P. No. 293; west, P. No. 293.	1·31

No. 587.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2·45 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of the Local Fund hospital at Palakonda; and, under sections 3 and 7, the Revenue Divisional Officer, Vizianagram, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Vizianagram, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Vizagapatam district, Palakonda taluk, Nandipeta Vizianagaram Agraharam.		
			acs.
Inam, dry, plot No. 1-B.	Sri Pativada Bhayankaram Venkata Raghavachary, in Guru of Palakonda.	North, mett-track; east, agraharam dry land; south, plot Nos. 1-C, 2 A-1 and 1 B; west, plot No. 1-A.	2·44
Do. No. 2 A-1	Buddhiraju Sitaramayya ..	North and east, plot No. 1-B; south, plot No. 2 A-2; west, plot No. 1-B.	·01
		Total ..	2·45

No. 588.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·90 acres, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the village-site of Siruguppa; and, under sections 3 and 7, the Tahsildar of Siruguppa is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar of Siruguppa and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Bellary District Siruguppa taluk, Siruguppa village.		
			acs.
Sircar, dry, S. No. 417 B-1	Hirapathi Ayyappa (pattadar) deceased, minor son Hanumanna with his guardian uncle Basappa.	North, S. Nos. 438 C and 442 A; east and south, portion of S. No. 417 B; west, S. No. 418.	1·90

No. 589.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 420¼ kuzhis, be the same a little more or less, is needed for a public purpose, to wit, for connecting the Nattakottai Chetti street and Gopaluswami Nayakar's street in Tuticorin; and, under sections 3 and 7, the Revenue Divisional Officer, Tuticorin, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tuticorin, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Tinnevelly District, Srivaikuntam taluk, Tuticorin village.		
			KUZHIS.
Nattam site ..	Sundaram Pillai	North, street; east, Ganapathappa Pillai's house; south, Sundaram Pillai's site; west, street	8
Nattam site and house	A. Ganapati Pillai	North, street; east, Lakshmia Nayaka's site; south, Ganapathappa Pillai's house-site; west, Sundaram Pillai's site	28½
Nattam site ..	Lakshmia Nayaka	North, Lakshmia Nayaka's site; east, street; south Lakshmia Nayaka's street; west, street and Ganapathappa Pillai's house.	384
		Total ..	420½

No. 570.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1,648 sq. ft., be the same a little more or less, is needed for a public purpose, to wit, for the removal of congestion in Kotturkonjion lane in the Coimbatore municipality; and, under sections 3 and 7, the Revenue Divisional Officer, Coimbatore division, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Coimbatore division, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnnah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Coimbatore district, Coimbatore taluk, Coimbatore town		
			Sq. Ft.
Dry, No. 425 ...	Kanagapattar alias Kanagammi.	North, T.S. No. 427; east, block No. 6 and T.S. No. 425; south, T.S. Nos. 419, 420, 421 and 423; west, T.S. No. 416.	1,648

No. 571.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·11 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of an elementary school building in the Tirupati municipality; and, under sections 3 and 7, the Revenue Divisional Officer, Chandragiri, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Chandragiri, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnnah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Chittoor district, Chandragiri taluk, Tirupati village		
			ACRE.
Gest; dry, T.S. No. 1210.	Sri Mahant Prayag Dasji Varu.	North, T.S. No. 1395, east, T.S. No. 1313; south, T.S. No. 1203; west, T.S. No. 1211.	·11

No. 572.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2·01 acres, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a shed for the segregation of plague patients in the Gudiyattam municipality; and, under sections 3 and 7, the Revenue Divisional Officer, Tiruppattur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tiruppattur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnnah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	North Arcot district, Gudiyattam taluk, c. 85. Pakarur mitt. ayt.		
			ACS.
Govt., dry, S. No. 160-1.	Srinivasalu Nayudu of Kondasamudram village	North, S. No. 159, east, S. Nos. 162-2, 161-1, 162 and Kondasamudram limits; south, S. Nos. 163, 161-1, 162 and Kondasamudram limits, west, S. No. 164	1·79
Do. No. 161-1.	Do. do.	North, S. No. 160-1, east, S. No. 161-2, south, S. No. 162, west, S. No. 160-1.	·17
Do. No. 164.	Do. do.	North, S. No. 159; east S. Nos. 161-1 and 163; south, S. Nos. 163 and 165; west, S. No. 165.	·55
		Total ..	2·01

No. 573.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 3·605 acres, in the same a little more or less, is needed for a public purpose, *i.e.* wit, for widening road No 60 (1) from Salem to Yercaud lake *via* Gugalur; and, under sections 3 and 7, the Revenue Divisional Officer, Salem, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Salem, and may be inspected at any time during office hours.

3. As this is a case of urgency the Revenue Divisional Officer, Salem, is authorized to take possession of the land under section 17 of the Act.

SCHEDULE.

Description of land wet or dry, inam or poramboke, with survey or patmash number.	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up
			Acre.
Salem district, Salem taluk, Hastampatti village.			
Dry No. 174 ..	Sevathan	North, Ittari, cart road leading to Shevaroy hills; south, Government land acquired for gravel, west patmash S No 174-1.	·06
Do. No. 143 ..	Arumachala Udayan (deceased), his sons Narayana Udayan and three others.	North, Kannakuruchi patta boundary, east, patmash No 144; south, Kannangurchi road, west, road leading to Shevaroy hills.	·05
Do No 133 ..	Kuthirakaran *alias* Chinna-Chandi Goundan.	North, patmash No. 134; east, road leading to Shevaroy hills; south, Ittari, west, patmash No. 132.	·04
Do. No. 132 ..	Chinnayillai Goundan ..	North, patmash No. 147; east, road leading to Shevaroy hills, south, patmash No. 133 and Ittari; west, patmash Nos. 132 and 113.	·02
Aiyamperumapatti attached to Kannakurchi patta.			
Sambaliyan punjai, dry	Vanjammal of Aiyamperumapatti,	North, Kuppuswami Karundan *alias* Kuppandi Sambaliyan punjai; east, Salem-Yercaud road; south, Ittari; west, portion of Nanjammal's Sambaliyan punjai.	·03
Do.	Kuppuswami Goundan *alias* Kuppandi.	North, patta No 13 Krishna Chetti punjai; east, Salem-Yercaud road; south, Kuppammal's Sambaliyan punjai; west, portion of Kuppandi's Sambaliyan punjai.	·06
Do.	Do. do.	North, Krishna Chetti punjai; east, portion of Kuppandi's Sambaliyan punjai, south, Ittari; west, Salem-Yercaud road.	·07
Setti punjai, dry ..	Krishnan, son of Kuliya Goundan of Aiyamperumapatti.	North, Thanni Dass Goundan's Thanikamaran punjai; east, Salem-Yercaud road; south, Kuppammal Goundan's Sambaliyan punjai; west, portion of Krishnan's Setti punjai.	·07
Do.	Do. do.	North, Thanni Dass Goundan's Thanikamaran punjai; east, portion of Krishnan's Setti punjai; south, Kuppammal Goundan's Sambaliyan punjai; west, Salem-Yercaud road.	·09
Thanikamaran punjai	Thanni Dass Goundan, son of Seeranga Goundan of Aiyamperumapatti.	North, Vadivelu Goundan's Enamangan Kottakal punjai; east, Salem-Yercaud road; south, Krishnan's Setti punjai west, portion of Thanni Dasan's Thanikamaran punjai.	·15
Thanikamaran punjai, dry.	Thanni Dass Goundan, son of Seeranga Goundan of Aiyamperumapatti,	North, Kallappa Chetti's Enamangan Kottakal punjai; east, portion of Thanni Dasan's Thanikamaran punjai; south, Krishnan's Setti punjai; west, Salem-Yercaud road.	·16
Enamangan Kottakal punjai, dry.	Vadivelu Goundan, son of Periyanna Goundan of Aiyamperumapatti.	North, Sokkalu Goundan's Enamangan Kottakal punjai, east, Salem-Yercaud road, south, Thanni Dass Goundan's Thanikamaran punjai; west, portion of Vadivelu Goundan's Enamangan Kottakal punjai.	·05
Do.	Kallappa Chetti, son of Raya Chetti of Aiyamperumapatti.	North, Subbaraya Goundan's Pillankarai punjai, east, portion of Kallappa Chetti's Enamangan Kottakal punjai; south, Thanni Dass Goundan's Thanikamaran punjai; west, Salem-Yercaud road.	·07
Do.	Sokkalu Goundan, son of Pattiyanna Goundan of Aiyamperumapatti.	North, Ittari; east Salem-Yercaud road; south, Vadivelu Goundan's Enamangan Kottakal punjai; west portion of Sokkalu Goundan's Enamangan Kottakal punjai.	·09
Pillankarai punjai, dry.	Subbaraya Goundan, son of Vaiyapuri Goundan of Aiyamperumapatti.	North, village-site; east, portion of Subbaraya Goundan's Pillankarai punjai; south, Kallappa Chetti's Enamangan Kottakal punjai; west, Salem-Yercaud road.	·10
Kosavan punjai, dry.	Vaiyapuri Goundan, son of Vaidiya Goundan of Aiyamperumapatti.	North, Ariya Goundan's Kosavan punjai; east, Salem-Yercaud road, south, Ittari; west, portion of Vaiyapuri Goundan's Kosavan punjai.	·03
Do.	Ariya Goundan, son of Perumbu Goundan of Aiyamperumapatti.	North, Vaiyapuri Goundan's Ariya thanikka punjai, east, Salem-Yercaud road; south, Vaiyapuri Goundan's patta land (Kosavan punjai); west, portion of Ariya Goundan's patta land.	·03
Aiyankarattu punjai	Mulaya Goundan, son of Murimutta Goundan of Aiyamperumapatti and Palani Goundan.	North, Arumugam's patta land (Navalan punjai), east, portion of Arumugam's Aiyankarattu punjai; south, village-site; west, Salem-Yercaud road.	·17

Description of land, wet or dry, inam or peramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up
	Salem district, Salem taluk, Aiyampermanpatti, attached to Kannankurichi village—cont.		Acs
Aiyankarattu punjai.	Vaiyapuri Goundan, son of Kalla Goundan.	North, Venkatarayan's patta land, Aiyankarattu punjai, east, Salem-Yercaud road; south, Ariya Goundan's patta land Koovan punjai, west, Aiyankarattu punjai, portion of Vaiyapuri Goundan's land.	·05
Navidan punjai ..	Arumugam, son of Kandappa Goundan of Aiyamperumanpatti.	North, Periyandi Goundan's patta land, Punjolai Aiyankarattu punjai; east, portion of Arumugam's Navidan punjai; south, Maniya Goundan's land, Aiyankarattu punjai; west, Salem-Yercaud road.	·03
Aiyankarattu punjai.	Venkatarayan, son of Tiruvengada Goundan of Aiyamperumpatti	North, Itteri; east, Salem-Yercaud road; south, Vaiyapuri Goundan Aiyankarattu punjai, west, portion of Venkatarayan's Aiyankarattu punjai	·07
	Kannankurichi village.		
Punjai'al Aiyankarattu punjai, dry.	Periandi Goundan, son of Ettan Goundan, Aiyamperumanpatti.	North, Vaiyapuri Goundan's Aiyankarattu punjai, east, portion of Periandi Goundan's Punjolai Aiyankarattu punjai, south, Arumuga Goundan's Navidan punjai, west, Salem-Yercaud road.	·14
Do.	Do. do.	North, Vaiyapuri Goundan's Aiyankarattu punjai; east Salem-Yercaud road; south, Itteri; west, portion of Periandi Goundan's Punjolai Aiyankarattu punjai.	·13
Aiyankarattu punjai.	Vaiyapuri Goundan, son of Kalla Goundan of Aiyamperumanpatti.	North, Marimuttu's Aiyankarattu punjai; east, Salem-Yercaud road, south, Periandi Goundan's Punjolai Aiyankarattu punjai, west, portion of Vaiyapuri Goundan's Aiyankarattu punjai.	·04
Do. ..	Do. do.	North, Krishna Chetti's Aiyankarattu punjai, east, portion of Vaiyapuri Goundan's Aiyankarattu punjai; south, Periandi Goundan's Punjolai Aiyankarattu punjai; west, Salem-Yercaud road.	·03
Do.	Marimuttu, son of Anai Goundan of Aiyamperumanpatti.	North, Muniyan Sambun's Aiyankarattu punjai, east, Salem-Yercaud road, south, Vaiyapuri Goundan's Aiyankarattu punjai; west, portion of Marimuttu's Aiyankarattu punjai	·12
Do.	Balavenkatarama Chetti (pattadar), Nathulasami Chetti, sons of Meenatchi Chetti of Kannangurchi.	North, Muniyan Sambun's Aiyankarattu punjai; east, portion of Krishna Chetti's Aiyankarattu punjai; south, Vaiyapuri Goundan's Aiyankarattu punjai; west, Salem-Yercaud road.	·02
	Kondamanaykkanpatti village.		
Aiyankarattu punjai.	Muniyan Sambun	North, Para Selvan's Sankattai punjai; east, Salem-Yercaud road; south, Marimuttu's Aiyankarattu punjai; west, portion of Muniyan Sambun's Aiyankarattu punjai	·07
Do.	Do.	North, Itteri; east portion of Muniyan Sambun's Aiyankarattu punjai; south, Krishna Chetti's Aiyankarattu punjai; west, Salem-Yercaud road.	·19
	Kannankurichi village.		
Sengattai punjai ..	Para Selvan, son of Krishnan of Kannangurchi.	North, Itteri; east, Salem Yercaud road; south, Muniyan Sambun's Aiyankarattu punjai; west, portion of Para Selvan's Sengattai punjai.	·03
Valayakaran punjai..	Andi Goundan of Kondamanaykkanpatti.	North, Itteri; east, portion of Andi Goundan's Valayakaran punjai, south, Itteri; west, Salem-Yercaud road	·03
	Kondamanaykkanpatti village		
Kannadiyan punjai ..	Sellappa Goundan, son of Para Goundan of Kondamanaykkanpatti.	North, Abdul Rahiman Sahib's Kannadiyan punjai, east, Salem-Yercaud road; south, Itteri; west, portion of Sellappa Goundan's Kannadiyan punjai	·04
Do. ..	Abdul Rahiman Sahib, son of Abdul Kadir Sahib of Salem.	North, portion of Abdul Rahiman Sahib's Kannadiyan punjai, east, Salem-Yercaud road, south, Sellappa Goundan's Kannadiyan punjai; west, portion of Abdul Rahiman Sahib's Kannadiyan punjai	·06
Dharmaraja temple village-site.	Sellappa Goundar, Dharmakartha.	North, vacant village-site; east, Dharmaraja temple building; south, vacant village-site; west, Salem to Yercaud road.	·01
House site, village-site, perambokku.	Bala Venkatarama Chetti, son of Meenatchi Chetti of Kannangurchi, Varadaraja Chetti, Seddampet Chetti and Muthalagaraja Chetti.	North, Kuppusami Pillai's house; east, Portion of Balavenkatarama Chetti's vacant village-site; south, vacant village-site, west, Salem to Yercaud road.	·015
Do. ..	Lakshman Asoomal of Kondamanaykkanpatti.	North, Venkatarama Naicken's house and vacant land, east, portion of Venkatarama Naicken's house; south, land; west, Salem to Yercaud road.	·005

Description of land, wet or dry, inam or peramboke, with survey or patnaik number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Salem district, Salem taluk, Kondamanayakkanpatti village—cont.		
House-site, village-site, peramboke.	Venkatarama Nayaker, son of Mayilu Naicken of Kondamanayakkanpatti.	North, Perumal Naicken's house, east, portion of Venkatarama Naicken's house; south, Lakshma Ammal's house; west, Salem to Yercaud road.	acs. ·013
Do	Perumal Naicken of Kondamanayakkanpatti.	North, Perumal Naicken's house, east, portion of Venkatarama Naicken's house, south Lakshmi Ammal's house, west Salem to Yercaud road.	·010
House, village-site	Venkatappa Chetti, son of Kariyan Chetti of Kondamanayakkanpatti Pattah-holti (mortgagee).	North, vacant village-site east, portion of Venkatappa Chetti's house, south, Chennah Chetti's house; west, Salem to Yercaud road	·005
Do	Guruswami Pillai, son of Kuppuswami Pillai of kattattippatti.	North, Krishna Chetti's punjai land, east, portion of Gurusami Pillai's house; south vacant village-site, west, Salem to Yercaud road	·020
Elathimaran punjai and manai punjai.	Kullappa Chetti, son of Papi Chetti of Aiyamperumpatti.	North, Ibrahim Sahib's Kottapakkam punjai; east, Salem-Yercaud road, south, Ittari, west, portion of Kullappa Chetti's Elathimaran punjai.	·14
	Kannankurichi village.		
Uramburkaran punjai.	Krishna Chetti, son of Gopala Chetti of Kannangurchi.	North, Chennappa Goundan's Kottapakkam punjai; east, portion of Krishna Chetti's Uramburkaran punjai; south, Gurusawmi Pillai's house, west, Salem-Yercaud road.	·22
	Kondamanayakkanpatti village.		
Kottapakkam punjai.	Chennappa Goundan, son of Nalla Goundan of Kondamanayakkanpatti.	North, Nanjammal's Kottapakkam punjai east, portion of Chennappa Goundan Kottapakkam punjai, south, Krishna Chetti's Uramburkaran punjai, west Salem-Yercaud road.	02
Do.	Nanjammal, wife of Ramaswami Nayaker of Kondamanayakkanpatti	North, Chennappa Goundan's Kottapakkam punjai; east, portion of Nanjammal's Kottapakkam punjai, south, Chennappa Goundan's Kottapakkam punjai; west, Salem-Yercaud road.	·03
Do.	Chennappa Goundan, son of Nalla Goundan of Kondamanayakkanpatti.	North, Illappa Chetti's Kottapakkam punjai; east portion of Chennappa Goundan's Kottapakkam punjai; south, Nanjammal's Kottapakkam punjai; west, Salem-Yercaud road.	·05
Do.	Illappa Chetti, son of Illappa Chetti of Kondamanayakkanpatti.	North, Aiyanna Ayyar's moramba punjai, east, portion of Illappa Chetti's Kottapakkam punjai; south, Chennappa Chetti's Kottapakkam punjai, west, Salem-Yercaud road.	·08
Do.	Ebrahim Sahib of Shevapet (deceased); Rahiman Sahib, enjoyer.	North, Aiyanna Ayyar's moramba punjai; east, Salem-Yercaud road, south, Kullappa Chetti's Elathimaran punjai, west, portion of Ibrahim Sahib's Kottapakkam punjai	·03
Moramba punjai	Taltadar, Aiyanna Ayyar of Shevapet (declared); enjoyer, V Aiyerama Ayyar.	North, Kullappa Chetti's Elandimaran punjai; east, portion of Aiyanna Ayyar's moramba punjai; south, Illappa Chetti's Kottapakkam punjai, west, Salem-Yercaud road.	04
Elandaimaram punjai.	Kullappa Chetti, son of Nanjappa Chetti of Kondamanayakkanpatti.	North, Lakshma Naicken's Sokka Pillai punjai; east, Salem-Yercaud road, south, gharl road, west, portion of Kullappa Chetti's Elandaimaran punjai.	·15
Sokkay Tlai punjai	Lakshma Nayaker, son of Narasimha Nayaker of Kondamanayakkanpatti.	North Illappa Chetti's Samiviran punjai; east, Salem-Yercaud road, south, Kullappa Chetti's Elandaimaran punjai, west, portion of Lakshma Naicken's Sokka Pillai punjai	·12
Elandumaran punjai.	Kullappa Chetti, son of Nanjappa Chetti of Kondamanayakkanpatti.	North, stream, east, portion of Illappa Chetti's Elandumaran punjai; south, Ayyanna Ayyar's moramba punjai; west Salem-Yercaud road.	·16
Samiviran punjai	Illappa Chetti, son of Illappa Chetti of Kondamanayakkanpatti.	North, Ittari; east Salem-Yercaud road, south, Lakshma Naicken's Sokka Pillai punjai, west, portion of Illappa Chetti's Samiviran punjai.	·04
Do.	Kuppuswami Pillai, son of Nagappa Pillai of Kondamanayakkanpatti	North, peramboke, east portion of Kuppusami Pillai's Samiviran punjai; south, Lakshma Naicken's Sokka Pillai punjai, west, Salem-Yercaud road	·03
Elandaymaran punjai, dry.	Taltadar, Linga Ayyar of Kannankurichi (deceased); enjoyer, Ammam Ammal.	North, Para Kavandan's patta land and Salem Yercaud road, east and south, Salem-Yercaud road, west, portion of Linga Ayyar's land.	03
		Total	3·695

No. 574.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 3,992 square feet, be the same a little more or less, is needed for a public purpose, to wit, for opening conservancy lane; and, under sections 3 and 7, the Revenue Divisional Officer, Tiruvallur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tiruvallur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Chingleput district, Tiruvallur taluk, Tiruvallur village.		ac. rt.
Kuttam poramboke ..	Narayana Reddi	North, Narayana Reddi's flower garden ; east, Ramalinga Gurukkal's backyard ; south, Eswarar temple inam ; west, Rajagopal Nayudu's backyard (item 2).	10 61
Do. ..	Rajagopal Nayudu ..	South, Rajagopal Nayudu's backyard ; east Narayana Reddi's flower garden (item 1) ; south, Eswarar temple inam ; west, Muniyappa Reddi's backyard (item 3).	849
Do. ..	Muniyappa Reddi ..	North, Muniyappa Reddi's backyard ; east, Rajagopal Nayudu's backyard (item 2) ; south, Eswarar temple inam ; west, Abbay *alias* Munuswami Nayudu and Jata Nayudu's backyard (item 4).	165
Do. ..	Abbay *alias* Munuswami Nayudu and Jata Nayudu.	North Abbay *alias* Munuswami Nayudu and Jata Nayudu's backyard ; east, Muniyappa Nayudu's backyard ; south, Eswarar temple inam ; west, Bairagi Reddi's backyard (item 5).	180
Do. ..	Bairagi Reddi	South, Bairagi Reddi's backyard ; east, Abbay *alias* Munuswami Nayudu and Jata Nayudu's backyard (item 4) ; south, Eswarar temple inam ; west, Dada Reddi and Manikka Reddi's backyard (item 6).	220
Do ..	Dada Reddi and Manikka Reddi.	North, Dada Reddi and Manikka Reddi's backyard ; east, Bairagi Reddi's backyard (item 5) ; south, Eswarar temple inam ; west, Pachaiyappa Reddi's flower garden (item 7).	150
Do. ..	Pachaiyappa Reddi ..	North, Pachaiyappa Reddi's flower garden ; east, Dada Reddi and Manikka Reddi's backyard (item 6) ; south, Eswarar temple inam ; west, Jata Nayudu's vacant site (item 8).	840
Do. ..	Jata Nayudu	North, Jata Nayudu's vacant site and poramboke land ; east, Pachaiyappa Reddi's flower garden (item 7) and Jata Nayudu's vacant site ; south, Eswarar temple inam ; west, paramboke lane.	317
		Total ,	2,492

No. 575.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·33 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for sinking a well and for making a path leading to it at Alathur; and, under sections 3 and 7, the Revenue Divisional Officer, Palghat, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Palghat, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Malabar district, Palghat taluk, Kuttanad village.		acres.
Dry, No 43-7 ..	Jenmi, Tiruvara Devaswam Dinam Palghat Valia Raja Avargal, tenant Vadakkenchadam Manager Kombi Ambu of Kavasseri (kanom right).	North, No 43-6, east, No. 41-17 & 18; south, No. 43-2 ; west, No. 43-4.	·03
Do. No. 41-18 ..	Do. do.	North, No. 43 7, east, No. 41-17 ; south, No. 42-1 F-2, west, No 43-2, 4 & 7.	·05
Do. No. 42-1 F-2 ..	Do. do.	North, No. 41-18 ; east, No. 42-1 D & 1 E, south, No 42-3; west No. 42-1 F-1	·14
Do. No 27-16 A ..	Jenmi, Tiruvara Devaswam Dinam Palghat Valia Raja Avargal, tenant, Perinkulam Kariyet Gramam Rama Ayyar's daughter Thankammal (kanom right).	North, Nos. 27-16 B and 42-3 canal, No. 27-16 B, south, No. 27-16 A & B, west, No. 27-16 B.	·07
Wet, No 27-16 A ..	Do do.	North, No. 27-16 A & B ; east, No. 27-16 B ; south and west, No. 27-16 B	·03
		Total ..	·33

No. 576.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·30 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of quarters for the Sub-Assistant Surgeon at Kandukur; and, under sections 3 and 7, the Revenue Divisional Officer, Kandukur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Kandukur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Nellore District, Kandukur taluk, Kandukur village.			
Village site poramboke, S. No. 365-1.	Kavarsalla Sitaramayya and Abdul (Nabi Sahib).	North, vacant site, east, donka; south, vacant site owned by K. Sitaramayya and Abdul Nabi Sahib, west, vacant site.	ACRE. ·30

No. 577.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·18 acres be the same a little more or less, is needed for a public purpose, to wit, for a donka for the use of the Panchamas of Vallamedu; and, under sections 3 and 7, the Revenue Divisional Officer, Gudur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Gudur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Nellore District, Gudur taluk, Reddigudem village.			
Dry, S. No. 926-2 ..	Duvvur Chitambaram Reddi and Duvvur Sivarama Reddi.	North, S. No. 926-1; east, S. No. 1014; south, S. No. 923; west, S. No. 937-2.	ACRE. ·14
Do S. No. 925-2	Do.	North, S. No. 924-2; east, S. Nos. 924-3, 923 and 946; south, S. No. 953; west, S. Nos. 928, 929, 932-1 and 931.	1·04
		Total ..	1·18

No. 578.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·019 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for constructing a well at Akulapeta, comprised in Chipurupalli union; and, under sections 3 and 7, the Deputy Tahsildar of Chipurupalli is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Deputy Tahsildar, Chipurupalli, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or paimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Vizagapatam district, Chipurupalli taluk, Akulapeta, hamlet of Gollavindada village.			
Enfranchised personal inam, dry. Do.	Owner, Peyyeti Venkata Lakshmiaramayyamma Garu. Do.	North, east and south, portion of the same field; west, bathu for ra o water.	ACRE. ·005
		North, east and south, portion of the same field; west, village-site.	·005
		Total ..	·010

No. 879.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 314 square yards, be the same a little more or less, is needed for a public purpose, to wit, for digging a well near the bund of Kotalamma tank; and, under sections 3 and 7, the Revenue Divisional Officer, Cocanada, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Cocanada, and is available for inspection during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Godavari district, Cocanada taluk, Samalkota village			
Dry, house-site, a portion in S. No. 247.	Abd-al Sattar and Lal Bibi ..	North, another portion of Lal Sattar's land; east, lane leading to Dalapeta; south, public street; west, bund of Kotalamma tank.	Sq. yds. 314

No. 880.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·17 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for a Local Fund School at Irukam; and, under sections 3 and 7, the Revenue Divisional Officer, Gudur, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Gudur, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Nellore district, Gudur taluk, Irukam village.			
Occupied village site.	Valla Chenchu Mudali ..	North, backyard of Valla Chenchu Mudali; east, house and backyard of Valla Chenchu Mudali; south, street; west, encumbered land S. No. 381.	Acres. ·17

No. 881.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 2 acres, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the rubbish depot at Vayalalam in the Tellicherry municipality; and, under sections 3 and 7, the Revenue Divisional Officer, Tellicherry, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Tellicherry, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patmash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Malabar district, Kottayam taluk, Vayalalam village.			
Wet, portion of S. No. 2-7 A 1.	Darsan, Pallampil Krishnan; occupier, Pallampil Krishnan.	North, S. No. 2-7 A-1; east, S. No. 2-3 B; south, S. No. 55; west, S. Nos. 2-7 A-1 and 2-7 A-3.	Acs. ·58
Do. No. 2-2.	Owner, Chawakkaran Orhattari Sreasa Kay, Chawakkaran Orhattari Tayat Kunhi Pakkar, Chawakkaran Orhattari Tayat Kunhi Pakkaram and Kalandathil; occupier, Valandi Chirtu.	North, S. No. 2-2 A; east, S. No. 2-1; south, S. No. 2-1 C; west, S. No. 2-7 A-2.	38
Do. No. 2-1.	Do. do.	North, S. No. 2-1 A; east, Tode; south, S. No. 2-1 C; west, S. No. 2-2 B.	·24
		Total ..	2

No. 582.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 42 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a Board's school at Bogavalu ; and, under sections 3 and 7, the Revenue Divisional Officer, Kavali, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2 A plan of the land is kept in the office of the Revenue Divisional Officer, Kavali, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
Nellore District, Kavali taluk, Bogavalu village.			
Ryotwari, dry, S No. 217 of Bogavalu.	Kappara Chenchurama Nayudu.	North, Chakala Lakshmayya's site in S. No. 217 ; east, S No. 199, inam dry ; south, house of Gollakondadu in S. No. 217 and vacant site ; west, vacant site belonging to Chilakalapati Chanai and donka.	ACRE. ·42

No. 583.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 20,460 square feet or 55 cents, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the Municipal Hospital, Srirangam ; and, under sections 3 and 7, the Head-quarters Deputy Collector, Trichinopoly, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Head-quarters Deputy Collector, Trichinopoly, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Trichinopoly District, Trichinopoly taluk, Villattiruvattiam village.			
Ward No. II, block No. 18 of Srirangam municipality.			
Inam, dry, T.S. No. 762.	Manager for the time being of Sri Ranganatha Swami temple; enjoyer, S. Ranganawami Ayyangar and Ranganayaki Ammal.	North, T.S. No. 763, east and south, T.S. No 763 : west, block No. 17, municipal hospital compound.	20,460 sq. ft or 55 cents.

No. 584.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·0305 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the opening of the conservancy lane to meet the Sluice Eraiyili east and west streets ; and, under sections 3 and 7, the Revenue Divisional Officer, Mayavaram, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Mayavaram, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puimash number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Tanjore district, Mayavaram taluk, Kovvai village.			
House-site, T.S. No. 851.	Muthusami Mudaliyar, son of Ayyaswami Mudaliyar, Sluice Eraiyili west street.	North and east, T.S. No 851, house-site ; south, T.S. Nos 850 and 852, house-site ; west, T.S. No 878, street.	ACRE. 0305

No. 584.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring .03 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the formation of a pathway to the slaughter-house at Sulamangalam; and, under sections 3 and 7, the Revenue Divisional Officer, Kumbakonam, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Kumbakonam, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pramboke, with survey or puramah number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
Tanjore district, Papanasam taluk, Sulamangalam 2nd Sottil village.			
Minor inam Agy. S. No. 114 D-2 6.	Pasu Venkatachalapati Chetti, Titledeed No. 982.	North, No. 111; east, No. 118 A; south, No. 115; west, No. 116 D-1.	ACRE. .03

No. 585.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 5 grounds and 1,928 square feet, be the same a little more or less, is needed for a public purpose, to wit, for the construction of a model school in Vasapmoda perachery in Georgetown; and, under sections 3 and 7, the Special Deputy Collector for the acquisition of land in the city of Madras is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the said Special Deputy Collector and may be inspected at any time during office hours.

SCHEDULE

Description of land, wet or dry, inam or pramboke, with survey or puramah number.	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
Madras district, Madras taluk, Georgetown, Muttyalpet village.			GR. S.FT.
Ryotwari, dry R S. No. 2333.	Mariyappa Mudali; owners of superstructures alone on the land, Ponnuswami, Rajagopalan, Chinnayan and Palayam, Muniswami Mudali, Arokyaswami Pillai and Rosa Pillai.	North, R.S. No. 2331; east, R S No. 2337; south, R.S. Nos. 2334 and 2336; west R.S. Nos. 2333 2 and 2333-3.	1 1,102
Do. No. 2333-1.	Abdul Rashid Khan, Abdul Shukur Khan, Abdul Rahim Khan, Abdul Majid Khan, Abdus Salam Khan and Abdullah Khan (the first three being the executors of the property), Mari, Pushpanathan, A Periya Arokyaswami and A Chinna Arokyaswami.	North, R S No. 2333-1; east, R.S. Nos 2334 and 2335; south, R.S. No. 2330; west, R.S. No. 2332.	0 1,736
Do. No. 2333-2.	Abdul Rashid Khan and the above said five others	North, R.S No. 2333-3, east, R.S. No. 2332; south, R.S. No. 2333-1; west, R S No. 2332.	0 1,929
Do. No. 2333-3.	Palayam and Adimyan alias Anbuchen.	North, R S No. 2330; east, R.S. No. 2332; south, R.S. No 2332-2; west, R.S. No. 2333.	0 606
Do. No. 2334.	Roman Catholic Church represented by the headman of the parachari, viz., Arokyaswami Pillai and Rosa Pillai	North, R S. No. 2333; east R.S. No. 2336; south, R.S 2335; west, R.S. No. 2333-1.	0 319
Do. No. 2335	Arokyaswami	North, R S No 2333; east, R.S. No. 2337; south, R.S. Nos. 2334 and 2336; west, R S. No. 2334	0 1,771
Dry, private R S. No. 2335.	Abdul Rashid Khan and the above-said five others, owners of superstructures on the land, Viswalalu, Julan, Sunni, Ariyaputri Agan, Govindu, Anthoni alias Antonai, Isaac Mohiswami, Chinnayya and Naina Mastri.	North, R S Nos 2333-1, 2334 and 2335; east, R S Nos. 2335 and 2337; south, R S. No 5524; west, R.S. Nos. 2333-1 and 2333	1 2,311
		Total ..	6 1,928

No. 587.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring .04 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for removing congestion round the Bantury market in the Cuddalore municipality; and, under sections 3 and 7, the Revenue Divisional Officer, Cuddalore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Revenue Divisional Officer, Cuddalore, and may be inspected at any time during office hours

SCHEDULE.

Description of land, wet or dry, inam or pramboke, with survey or poramb Number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
South Arcot district, Cuddalore taluk, Tiruppapuliyur village.			
Inam (religious), dry, No. 310 A 2 A	Sri Patalisvaraswami, trustee for the time being T. S. Muruggappa Chetti.	North, No. 314 A-1; east, No. 328; south, No. 333; west, Nos. 323, 310 A-2 B-1.	acre. -31

W. FRANCIS,
Ag. Secretary to Government.

Plague.

NOTIFICATIONS.

Fort St. George, March 17, 1914.

No. 71.—In modification of notification No. 69-P., published on pages 190-192 of Part I-A of the *Fort St. George Gazette*, dated 10th March 1914, the following revised lists of plague infected areas and of passport stations are published :—

A.—PLAGUE-INFECTED AREAS.

I.—In the Madras Presidency.

District.	Taluk.	Village or town.	District.	Taluk.	Village or town.
Anantapur.	Madakasira ..	Madakasira (including its hamlet, Akkampalli).	Coimbatore —*cont.*	Coimbatore —*cont.*	Velankatlobohi.
		Guthganur.			Yellakkanaru.
		Kallukombham.			Vellalur.
	Bellary ..	Kudatini.			Vinkerulam.
		Somalapuram.		Kollegal ..	Kannur.
		Veeravirapur			Kulangal
		Hampasagaram.		Palladam ..	Kannampalaiyam.
Bellary.	Hadagalli.	Siganahalli.			Kuttadibari.
		Tambrahalli.			Nilambur.
	Kudligi ..	Ayinahalli.			Oddarpalaiyam.
	Sirugappa.	Kenchanagaddam.	Kurnool ..	Pattikonda...	Selakkariolchal
		Sirugappa.			Perumal.
Chittoor.	Chandragiri..	Tirupati.	Nilgiris, The.	Coonoor ..	Coonoor.
					Kati.
					Wellington Cantonment.
	Avanashi ..	Mettupalaiyam.			Chinna Damalcheruvu.
		Alandurai.			Chokkanaikkuppam.
		Coimbatore.			Enthambattu.
		Ganapati.			Kilpatti.
		Kalikkanayakkanpalaiyam.		Gudiyattam.	Kunnamangalam.
Coimbatore.		Kavundanpalaiyam.			Melmaranagi.
		Kuniyamuttur.			Melvayattinankuppam.
	Coimbatore.	Citrakkalandapam.			Perumbattu.
		Panrimadai.	North Arcot.		Tyttuppattu.
		Saravipalaiyam.			Udayendram.
		Settipalaiyam.		Tiruppattur	Adiyur
		Somampalaiyam.			Ambalur
		Tirumalayampalaiyam,			Devanamam.
		Uppilipalaiyam.			Kodiyur.
		Vadavalli.			Maduppalli.
					Mattampalli.
					Mullokkurumai.

I.—In the Madras Presidency—cont.

District.	Taluk.	Village or town.	District.	Taluk.	Village or town.
North Arcot—*cont.*	Tiruppattur—*cont.*	Perampattu	North Arcot—*cont*	Vellore—*cont*	Pallikondai.
		Periya Kannalappatti.			Periyankuppam.
		Puram.			Sanankuppam.
		Sankarapuram.			Somalapuram.
		Tiruppattur			Vellore.
		Toravari (hamlet of Kodiyanji).			Vettuvanam.
		Vakkanampatti.			Virinamengalam.
		Vaniyambadi		Hosur ..	Arupalli.
		Vaniyambadi (old).			Dadda Ubbanur.
		Vengalapuram.			Hosur.
	Vellore ..	Agaram.			Jujuvadi.
		Ambur.			Mattigiri.
		Asanampattu.			Moruppalli.
		Kannadikuppam.			Mukondapalli.
		Mahammadupuram.			Sulagiri.
		Minnur.	Salem ..	Krishnagiri..	Palapalli.
			South Canara	Mangalore ..	Mangalore.
			Tanjore ..	Negapatam.	Negapatam.

II.—Outside the Madras Presidency.

Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.	Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.
I. Mysore .	The whole province.	II. Bombay—*cont.*	4. *Sind*—cont.
II. Bombay.	1. *Northern Division*—		(b) Town and port—
	(a) Districts—		Karachi.
	Kaira.		6. *Political Charges*—
	Surat.		(a) States and Agencies—
	Thana.		Baroda State.
	(b) Towns and ports—		Kathiawar Agency.
	Bander.		Kolhapur and Southern Mahratta country
	Bhiwndi.		Satara Agency.
	Bombay.		(b) Town and port—
	Bulsar		Mandvi.
	Kalyan.	III. Bengal.	District—
	Thana.		24-Parganahs.
	(c) Agencies—		Town—
	Rewa Kantha.		Calcutta.
	Surat.	IV. Bihar and Orissa.	(a) Districts—
	2. *Central Division*—		Bhagalpur.
	(a) Districts—		Champaran.
	Ahmednagar.		Darbhanga
	East Khandesh.		Gaya.
	Nasik.		Monghyr.
	Poona.		Muzaffarpur.
	Satara.		Palamau.
	(b) Town—		Patna.
	Poona.		Purnea.
	3. *Southern Division*—		Saran.
	(a) Districts—		Shahabad.
	Belgaum.		(b) Towns—
	Bijapur.		Bhagalpur.
	Dharwar		Gaya.
	Kolaba.		Patna.
	Ratnagiri.	V. The Punjab.	(a) Districts—
	(b) Towns and ports—		Ambala.
	Ahbag.		Amritsar.
	Hubli.		Ferozepore
	Panvel.		Gujranwalla.
	Mandanda.		Gujrat.
	Thal.		Gurdaspur.
	4. *Sind*—		Gurgaon.
	(a) District—		Hissar.
	Karachi.		

II.—Outside the Madras Presidency—cont.

Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.
V. The Punjab—*cont.*	(a) Districts—*cont.* Hoshiarpur. Jhang. Jhelum. Jullundur. Kangra. Karnal. Lahore. Ludhiana. Lyallpur. Rawalpindi. Rohtak. Shahpur. Sialkot.
	(b) Town— Amritsar.
	(c) States— Jind. Kalsia. Kapurthala. Nabha. Patiala.
VI. Burma.	(a) Districts— Amherst. Bassein. Hanthawaddy. Henzada. Insein. Katha. Kyaukse. Lower Chindwin. Mandalay. Maubin. Meiktila. Myaungmya. Myingyan. Pegu. Prome. Pyapon. Ruby Mines. Sagiang. Shwebo. Tharrawaddy. Thaton. Toungoo. Yamethin.
	(b) Towns and parts— Bassein. Mandalay. Moulmein. Rangoon.
VII. The United Provinces.	(a) Districts— Allahabad. Azamgarh. Bahraich. Ballia. Banda. Bara Banki. Bareilly.
VII. The United Provinces—*cont.*	(a) Districts—*cont.* Basti. Benares. Bijnor. Budaun. Bulandshahr. Cawnpore. Etah. Etawah. Farrukhabad. Fatehpur. Fyzabad. Ghazipur. Gonda. Gorakhpur. Hardoi. Jalaun. Jaunpur. Kheri. Lucknow. Mainpuri. Meerut. Mirzapur. Moradabad. Muttra. Muzaffarnagar. Naini Tal. Partabgarh. Pilibhit. Rae Bareli. Saharanpur. Shahjahanpur. Sitapur. Sultanpur. Unao.
	(b) Towns— Allahabad. Cawnpore. Farrukhabad. Lucknow. Meerut. Mirzapur.
VIII. Hyderabad State.	District— Raichur.
IX. Rajputana.	States— Alwar. Bharatpur. Jaipur.
X. Central India.	State— Bhopal.
XI. Central Provinces.	District— Bhandara.
XII. Delhi ..	Delhi—Rural area.
XIII. Kashmir.	Province— Jammu.

B.—PASSENGER STATIONS.

South Indian Railway.

Mangalore.	Hosur.	Puriyagaram.	Negapatam.
Madukarai.	Kelamangalam.	Tiruppattur.	Negapatam Beach.
Podanur.	Kakankarai.	Kaniyambadi.	Velippalaiyam.
Singanallur.	Kandikuppam.	Vellore Cantonment.	Nagore.
Coimbatore.	Bargur.	Vellore Fort.	
Tadiyalur.	Periyakandili.	Sikkil.	

The Nilgiri Railway.

Kateri.	Coonoor.	Wellington.	Aravankadu.
			Ketti

Madras and Southern Mahratta Railway.

Gudupalli.	Vaniyambadi.	Kavanur.	Tirupati West.
Kuppam.	Vinjamangalam.	Virinchipuram.	Tirupati East.
Malanur.	Ambur.	Lateri	Chittanur.
Palchur	Mailpatti.	Katpadi.	Renigunta.
Jalarpet.	Valattur.	Chandragiri.	
Kottandapatti.	Gudiyattam.		

2. Persons arriving from the places above mentioned should be required to take out passports Careful attention should be given to the instruction contained in G.O. No. 682-P., dated 31st May 1906.

Fort St. George, March 10, 1914.

No. 72-P.—Under rule 52 of the Madras Plague Regulations in force outside the Presidency town the Governor in Council hereby declares the undermentioned villages in the Pattikonda taluk of the Kurnool district to be under observation:—

(1) Hampa.
(2) Maddikera Agraharam.
(3) Maddikera.
(4) Burnzula.
(5) Hosuru.
(6) Panchalayalamada
(7) Pattikonda.
(8) Rathna.
(9) Chakkarallu.
(10) Eddimdeddi.
(11) Tuggali.
(12) Chennampalli.
(13) Pagadrayi.
(14) Jonnagiri.

Fort St. George, March 13, 1914.

No. 73-P.—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Penna Ahobilam in the Gooty taluk of the Anantapur district, if persons from the infected portions of the Anantapur and Bellary districts, the Mysore State and other parts declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Sri Narasimhaswami car festival:

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said festival from the 7th to 17th May 1914 inclusive, of persons from the said parts.

All persons proceeding to the said festival in contravention of this notification will be turned back.

Fort St. George, March 17, 1914.

No. 74-P.—The following notification of the Mysore Darbar No. 9147—San. 64-13-16 (General), dated 26th February 1914, is published:—

It is hereby notified for general information that the attendance of persons from infected areas at the festival noted below is prohibited by the Government of His Highness the Maharaja of Mysore in exercise of the powers vested in them by the Epidemic Diseases Regulation, II of 1897:—

Jatra of Madduramma at Hunkur, Anekal taluk, Bangalore district—from 20th to 26th March 1914 (both days inclusive).

W. FRANCIS,
Ag. Secretary to Government.

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Part I-B.—Educational.

CONTENTS.

	Page
Notification by Government	167
Miscellaneous Notifications	168
Vacancies	185

Supplement:
Special Test Examinations, October 1913—Candidates passed in Criminal Judicial Test, Lower Grade.

NOTIFICATION BY GOVERNMENT.

LEAVE.

Fort St. George, March 11, 1914.

No. 35.—Miss Christiana Mary Lynch, Inspectress of Girls' Schools, Central Circle, furlough for three months in continuation of the privilege leave for three months granted to her in notification No. 170, dated 17th December 1913.

W. FRANCIS,
Ag. Secretary to Government.

MISCELLANEOUS NOTIFICATIONS.

LEAVE.

The Director of Public Instruction is pleased to grant privilege leave for eighteen days from 1st April 1914 to Sayid Abdel Gaffoor Shah Sahib, Third Assistant, Madrasa-i-Azam, and Temporary Sub-Assistant Inspector of Schools, Vellore Muhammadan Range.

Office of the Director of Public Instruction,
Madras, 14th March 1914.

J. H. STONE,
Ag. Director of Public Instruction.

LEAVE AND APPOINTMENTS.

The Director of Public Instruction is pleased to grant under article 343 of the Civil Service Regulations leave on private affairs for one month from the date of his relief to M.R Ry. T. S. Kalyanarama Ayyar, Sub-Assistant Inspector of Schools, Dindigul Range, acting in the Shiyali Range, and to appoint M.R.Ry. N. Tyagaraja Ayyar, Supervisor of Elementary Schools, Karur, and Temporary Assistant, Government Training School, Villupuram, to act as Sub-Assistant Inspector of the latter range in the probationary class during the absence of M.R.Ry. T. S. Kalyanarama Ayyar on leave or until further orders—to join as soon as possible.

Office of the Director of Public Instruction,
Madras, 14th March 1914.

J. H. STONE,
Ag. Director of Public Instruction.

The Director of Public Instruction is pleased to grant privilege leave for one month and ten days from the date of his availing himself of it to M.R Ry. P. Mangesha Rao, Sub Assistant Inspector of Schools, Kasaragod Range, and to appoint M.R.Ry. M. Raghunatha Rao, Supervisor of Elementary Schools, Udipi, to act for him in the probationary class during his absence on leave or until further orders.

Office of the Director of Public Instruction,
Madras, 14th March 1914.

J. H. STONE,
Ag. Director of Public Instruction.

APPOINTMENTS.

The Director of Public Instruction is pleased to make the following appointments :—

(1) M.R Ry. V. Jagannatha Rao, Assistant Professor, Noble College, Masulipatam, to be Sub-Assistant Inspector of Schools, Ellore Range, sub. *pro tem.*, in the probationary class (Rs. 75), *vice* M.R.Ry. T. Hanumanta Rau transferred.

* * * * *

(3) M.R Ry. M. Virraju, Supervisor of Elementary Schools, Ellore, will be considered to have been appointed as Sub-Assistant Inspector of Schools of the Ellore Range, sub *pro tem.*, in the probationary class, in addition to his own duties, from the date of his taking charge of the range and till the date of his relief by M.R Ry. V. Jagannatha Rao.

Office of the Director of Public Instruction,
Madras, 14th March 1914.

J. H. STONE,
Ag. Director of Public Instruction.

The Director of Public Instruction is pleased to make the following appointments in the Government Training School, Bellary :—

(1) M.R.Ry. H. Rama Achar, First Assistant, to be Headmaster in the *cadre* of Sub-Assistant Inspector of Schools, sub. *pro tem.*, in the probationary class from 28th February 1914 to the date of his relief by M.R.Ry. T. Hanumantha Rao.

(2) M.R.Ry. K. Madhava Rao, Acting Headmaster under the old scale, to be Headmaster in the *cadre* of Sub-Assistant Inspectors of Schools, sub *pro tem.*, in the probationary class from 31st December 1913 to 21th February 1914, and First Assistant, sub. *pro tem.*, in the probationary class of the same *cadre* from 28th February 1914, *vice* No. (1) on other duty.

Office of the Director of Public Instruction,
Madras, 14th March 1914.

J. H. STONE,
Ag. Director of Public Instruction.

GOVERNMENT EXAMINATIONS.

SECONDARY SCHOOL-LEAVING CERTIFICATES.

PUBLIC EXAMINATION, MARCH 1914.

Notice.

Candidates in *all* the subjects must bring with them for use in the examination their own Pens and Pencils; those in *Elementary Mathematics*, mathematical instruments including a straight edge divided into centimetres and inches; those in (i) *Algebra and Geometry*, (ii) *Practical Mathematics*, (iii) *Trigonometry*, (iv) *Physics* and (v) *Chemistry*, their own mathematical instruments, viz., a foot rule

graduated in inches and centimetres and sub-divisions, protractor, set squares, dividers, compasses and a hard pencil; those in *Type-writing*, type-writers and necessary carbon paper; and those in *Commercial Practice* and *Geography*, in *Book-keeping and Commercial Arithmetic* and in *Shorthand and Type-writing*, rulers, erasers, knives and ink of two or more colours (other than black ink) for map-drawing, drawing lines in Book-keeping, etc.

2. *Chemistry*.—Candidates in this subject will be permitted, if they desire it, to use a stencil for making drawings of apparatus.

3. *Shorthand*.—Candidates in this subject will be allowed to transcribe their shorthand notes with a type-writer. They will not be supplied with any "thick" paper for the purpose, but will be allowed to bring with them their own "thick" paper, if they wish to use such paper. If the machine used by a candidate, however, goes out of order, no extra time will be given to him to compensate for loss of time while the machine is out of order and being put right.

4. *Type-writing*.—Heads of institutions who are desirous that their pupils in this subject should be examined in batches, should make the necessary arrangements with the Chief Superintendent concerned *three* days before the examination in the subject and furnish him with all necessary information as to the number of candidates and machines and the time at which each batch should attend on the day fixed for the examination.

At least *every four* candidates must have *one* machine among them for the batch examination.

Instructors of institutions concerned will be allowed into the examination room *in the intervals between the examinations of the various batches* to inspect the machines and to remedy any defects.

If a candidate reports to the Superintendent that his machine has gone out of order, the Superintendent will intimate the fact to the instructor if he is waiting outside on the premises, and will permit him to enter the room (though the candidates may be at work) to inspect the machine and to remedy the defect or to supply another machine. It must, however, be clearly understood that the Superintendent incurs no responsibility in this matter; his action will be purely *ex gratia*, the whole responsibility resting on the candidate and the instructor. *No extra time will be given to a candidate to compensate for loss of time while the machine is out of order and being put right.*

5. A copy of the nominal list will be posted at the school concerned a day or two before the examination, and candidates will be expected to learn their numbers from this list; these numbers are the serial numbers of the Secondary School-Leaving Certificates.

6. Attention is drawn to the following rules:—

(1) No candidate will be allowed to enter the examination room unless he wears a clean and decent dress, and in all cases where good manners require it, a suitable covering for the head, nor will he be allowed to keep his shoes on unless they are shoes of English pattern, and socks and trousers are worn also.

No candidate suffering from any contagious disease will be admitted to the examination room.

(2) No candidate will be allowed to quit the examination room on any day until the expiration of half an hour from the time fixed for the commencement of the examination, and candidates arriving after the expiration of that half hour will not be admitted.

(3) No candidate will be allowed to re-enter the examination room during the hours of examination after once quitting it, nor to leave the room without finally giving up his answers.

(4) Any candidate detected in speaking to, or in any way communicating with, any other candidate will be at once removed from the room and the circumstance reported to the Director of Public Instruction, Madras.

(5) *No candidate will be allowed to take into the examination room, slates, books, ruled sheets, manuscripts or papers of any kind.* Any one detected in the violation of this rule or having recourse to any unfair practices will be removed from the room and the occurrence reported to the Director of Public Instruction, Madras.

(6) Candidates whose names are not in the printed list furnished to the Superintendents must submit a written declaration through the Superintendents giving full particulars in regard to themselves including their address and furnish such evidence as may be possible of their having applied for admission to the examination at the proper time and paid the prescribed fees. The answers of such candidates will not be valued unless it is clear that the omission of their names is due to no fault of theirs.

(7) Candidates choosing to change their place of examination without previous permission, or appearing at any centre other than the one at which they ought to have appeared must not expect to have their answers valued. In all cases where permission has been granted, the memorandum or letter permitting the change should be produced for the satisfaction of the Superintendents.

(8) A candidate having completed his paper will rise from his seat and remain standing until the Superintendent takes his answer-books. Any candidate wishing to ask any question of the Superintendent will pursue the same course, but will on no account leave his place.

(9) Any answer-books sent up without the candidate's name and number affixed will not be valued. The answer-books should be fastened together at the left hand corner.

(10) Candidates will not be allowed to take any papers, except their question papers, out of the examination room.

(11) Candidates are forbidden to tear up papers or to throw ink or papers on the floor.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 6th March 1914.

G. MADDOX,
Secretary, School-Leaving Certificate Board.

NOTICE.

The examination will be conducted in the order of time and subjects shown in the subjoined table:—

Days and dates.	Hours.	Subjects
1914 Monday, 23rd March.	10 A.M. to 1 P.M. ..	English (First paper)
	2 P.M. to 5 P.M. ..	Do. (Second paper) *
Tuesday, 24th March.	10 A.M. to 1 P.M. ..	Elementary Mathematics.
	2 P.M. to 5 P.M. ..	Vernacular Composition and Translation (Group A).
Wednesday, 25th March.	10 A.M. to 1 P.M. ..	Languages (Group C).
	2 P.M. to 5 P.M. ..	History of England.
Thursday, 26th March.	8 A.M. to 12 noon ..	Needle-work and Dress making
	1 P.M. to 5 P.M. ..	
	10 A.M. to 1 P.M. ..	Algebra and Geometry.
	2 P.M. to 5 P.M. ..	Physics (Theoretical).
Saturday, 28th March.	9-30 A.M. to 12-30 P.M. ..	Physics (Practical)—First batch *
	2 P.M. to 5 P.M. ..	Do. (do.)—Second batch.*
Monday, 30th March.	10 A.M. to 2 P.M. ..	Book-keeping and Commercial Arithmetic.
	3 P.M. to 5 P.M. ..	Chemistry (Theoretical).
Tuesday, 31st March.	9-30 A.M. to 12-30 P.M. ..	Chemistry (Practical)—First batch.*
	2 P.M. to 5 P.M. ..	Do. (do.)—Second batch.*
Wednesday, 1st April	10 A.M. to 1 P.M. ..	Commercial Practice and Geography.
	2 P.M. to 5 P.M. ..	Press-writing and Indexing; Practical Mathematics.
Thursday, 2nd April.	10 A.M. to 1 P.M. ..	Botany (Theoretical).
	2 P.M. to 5 P.M. ..	Botany (Practical).*
Friday, 3rd April ..	10 A.M. to 1 P.M. ..	Physiology, Music, Agriculture; Trigonometry.
	2 P.M. to 4-30 P.M. ..	Shorthand †
Saturday, 4th April ..	.. ..	Type writing ‡

* Pupils who are to appear for the Practical examination in Physics, Chemistry and Botany will receive all necessary instructions from the Chief Superintendent concerned.

† *Shorthand*—

2 P.M. to 2-15 P.M.—1st Paper, Dictation.
2-15 P.M. to 4-15 P.M. — Do Transcription of the same into longhand
4-15 P.M. to 4-30 P.M.—2nd Paper, Transcription into shorthand.

‡ *Typewriting*.—The examination in Type-writing will commence at 7 o'clock in the morning if the candidates have to be examined in Sanskrit, and will be conducted as follows. An interval of 10 minutes will be allowed between the 1st and 2nd papers:—

First batch, 7 A.M. to 9-30 A.M.	1st Paper, 7 A.M. to 7-30 A.M. 2nd Paper, 7-30 A.M. to 9-30 A.M.
Second batch, 9-40 A.M. to 12-10 P.M.	1st Paper, 9-40 A.M. to 10 A.M. 2nd Paper, 10-10 A.M. to 12-10 P.M.
Third batch, 12-20 P.M. to 2-50 P.M.	1st Paper, 12-20 P.M. to 12-40 P.M. 2nd Paper, 12-50 P.M. to 2-50 P.M.
Fourth batch, 3 P.M. to 5-30 P.M.	1st Paper, 3 P.M. to 3-20 P.M. 2nd Paper, 3-30 P.M. to 5-30 P.M.

Candidates of the first and second batches will not be allowed to leave the examination hall until 12-10 P.M. and no candidates for the third and fourth batches coming after this hour will be admitted to the examination, although the same person itself may not take up one until after 10 minutes from that hour.

Candidates will have each a separate machine are expected to appear for their examination at the hour fixed for the second batch.

(By order.)

Office of the Comr. for Govt. Examinations, Madras, 18th February 1914.

G. MADDOX,
Secretary, School Leaving Certificate Board

GOVERNMENT TECHNICAL EXAMINATIONS—NOVEMBER 1913 AND JANUARY 1914.

(1) NOTICE REGARDING ISSUE OF SINGLE SUBJECT CERTIFICATES.

Candidates who passed in one or more subjects at the Government Technical Examinations held in November and January last are hereby informed that their certificates will be issued on or after the 8th July next *and for three months only from that date.*

2. All candidates except such of them as were examined at Madras, Bangalore, Mysore, Trivandrum, Trichur or Ernakulam, should apply for their certificates to the Collectors of the districts in which the centres entered opposite to their names in the pass lists are situated: those examined at Madras should apply for their certificates to the Tahsildar of Madras; those examined at Bangalore and Mysore, to the Inspector-General of Education in Mysore, Bangalore; and those examined at Trivandrum, Trichur and Ernakulam, to the Honourable the Resident in Travancore and Cochin.

3. In applying for certificates, each candidate should give his register number and state the office he holds.

4. Candidates should apply for their certificates through the heads of the offices in which they are employed. Those who hold no appointment should submit certificates from some reliable authority to the effect that they appeared and passed in one or more subjects at the above examinations (the subjects and grades being specified).

5. Candidates who apply for their certificates on or after the 8th October next will be required, under G O No 300, Educational, dated the 23th May 1907, to pay a penalty of As. 8 for each certificate for the Elementary grade and of Re. 1 for each certificate for the Intermediate or for the Advanced grade.

The amount of penalty should be paid into a Government Treasury and the receipt enclosed with the application. This application should *not* be made *to the undersigned*, but must be addressed to the office or concerned (*vide* No. 2 *supra*) who will file the receipt in his office and forward the certificate.

(2) NOTICE REGARDING GROUP CERTIFICATES AND DIPLOMAS.

Candidates who at the Government Technical Examinations held in November and January last completed the tests prescribed for a *Group Certificate* or a *Diploma* or likewise completed the tests at the examinations held in January, April, June, November or December in any year but have not obtained group certificates and diplomas are requested to furnish the undersigned, before the 1st July next, with the information required under the several heads in the annexed form.

N.B.—No notice will be taken of any application for a Group Certificate or a Diploma which does not contain all the required particulars. [Applications which are received later than the 1st July will not be attended to before December next.]

[The Group Certificates and Diplomas will be forwarded to applicants on or after the 21st August next.]

Register number.	Name of candidate.*	Subjects passed in.				Year and month in which the examination was held.	Supplement to the *Fort St. George Gazette* notifying candidate's success.		Address in full.	Remarks.
		Subject.	Grade.	Class.	Number in order of merit.		Date.	Page.		

* The entries in this column should exactly correspond with the entries in the respective pass-lists. Wherever they do not correspond, the necessary explanation and proof of identity should be submitted.

(By order)

Office of the Comr. for Govt. Examinations, Madras 27th February 1914.

G. MADDOX, *Secretary.*

COMPETITIVE EXAMINATION FOR ADMISSION TO THE INDIAN SUBORDINATE MEDICAL DEPARTMENT, SUB-ASSISTANT SURGEON BRANCH, 1914.

Notice is hereby given that twenty candidates will be entertained for the Indian Subordinate Medical Department, Sub-Assistant Surgeon Branch, Madras.

2. Candidates must not be below sixteen nor above twenty years of age on date of admission into *Medical School*, i.e., on the 1st of July next, and they must produce testimonials (in original) as to character signed by other Europeans or Indians of respectable position, and certificates of age, vaccination, personal marks and physical fitness for military service signed by a Commissioned Medical Officer of the Royal Army Medical Corps or of the Indian Medical Service, as well as certificates of having passed the necessary educational standard. Ward orderlies recommended by the Medical Officer under whom they are serving may compete for the Indian Military Pupil class under the same conditions except that in their case the maximum age limit is extended to 25 years.

3. Admission is equally open to the sons of soldiers and of persons engaged in civil occupations; but, other things being equal, preference will be given to the sons of Native Commissioned and Non-Commissioned officers and soldiers.

4. Candidates who have passed the compulsory portion of the Upper Secondary Examination or the Matriculation Examination of the Madras University or who hold completed Secondary School-Leaving Certificates will be eligible to compete; in the case of holders of these certificates, however, a selection will be made by the Surgeon-General. Students who have been dismissed from medical schools for inefficiency or misconduct are not eligible to appear for examination.

5. If the number of applicants exceed twenty, a competitive examination will be held at any Military or Civil station of the Madras Presidency or of Burma where there may be a Medical Officer to superintend the candidates.

6. The examination will be held on Friday the 15th May next, and will be conducted by means of printed papers. Candidates will have two papers to answer—one a paper on English Grammar and Language, the other a paper on Translation from English into the candidate's vernacular.

7. Applications for admission to the examination made out in manuscript in the form prescribed in this notice and accompanied with the certificates referred to in paragraph 4 above, must be sent to the Personal Assistant to the Surgeon-General with the Government of Madras in the case of holders of Secondary School Leaving Certificates and to the undersigned in other cases, on or before the 31st March 1914. Each application must be superscribed "Application for admission to the examination for Indian Military Pupils," and be accompanied with a receipt showing that the examination fee of *Rupees five* has been paid into a Government treasury. This fee will not be refunded, nor will it be reserved for a subsequent examination.

8. Holders of completed Secondary School-Leaving Certificates should forward their certificates along with their applications. In the case of candidates who will complete their Secondary School-Leaving Certificates during the course of the current year, they should forward with their applications (1) a conduct certificate obtained from the head of their schools which should invariably be an extract from their Secondary School-Leaving Certificates and (2) an extract Certified by the head of the school showing the marks obtained at the last two terminal examinations. The original Secondary School-Leaving Certificate should be forwarded on or before the 1st June 1914 pending receipt of which selection will not be made.

9. The candidates selected will be designated "Indian Military Pupils." They will be expected to join the Medical School, Royapuram, on the 1st OF JULY NEXT. No selected candidate will be admitted to the Medical School, unless his parent, guardian or friend executes a security bond on his behalf, before his admission, undertaking to refund to the State the cost of the pupil's education, if the latter refuses, on completion of the course to accept service in the Indian Subordinate Medical Department and to sign the required declaration, or, if he, before completion of the course, leaves the school without permission or is dismissed therefrom for misconduct or refuses to join the Medical School he may be posted to for training.

10. Military Sub-Assistant Surgeons will not be given their diplomas until the close of their service. An Indian Military pupil who expresses his wish to abandon his studies on the completion of the course, or who fails to pass the periodical school examinations or who misconducts himself, will be removed and all certificates to which he would otherwise have been entitled will be altogether withheld. A student who, after finishing his course, declines to sign the declaration will be similarly treated.

11. Selected candidates will undergo a scholastic training for four years, after which period if reported qualified, they will be admitted into the service as "Third-class Sub-Assistant Surgeons," and, after declaration, transferred to a Military hospital for duty. They will also be trained in Stretcher and Squad Drill.

12. One hundred good conduct marks are allotted to each pupil on admission to school from which deductions are made under the orders of the Superintendent for petty offences against discipline and for failures in examinations as detailed below; 50 marks are also allotted for drill and 50 for department, and deductions will be similarly made from these. At the end of the course the balance at credit will be added to the marks obtained by the pupil at the final examination and will thus help to determine his position on the list of Sub-Assistant Surgeons:—

Twenty marks for failure in two subjects of the first year's course; 20 marks for failure in one or two subjects of the second year's course; 20 marks for failure in any subject of the third year's course; and the balance for petty offences against discipline.

13. Indian Military pupils will be allowed in addition to free quarters, clothing and books, and appliances for study, a stipend at the rate of Rs. 7 a month throughout the whole course with Rs. 2 a month extra for knowledge of English. Instead of a stipend, ward orderly Indian Military pupils will receive their regimental pay and good conduct pay and allowances and will not be seconded in their regiments while under instruction. They will be struck off the strength of their regiments on the completion of their Medical training, when they will join the Indian Subordinate Medical Department under the usual conditions of service. These rates of pay are inclusive of compensation for dearness of provisions. When not provided with free quarters, all Indian Military pupils will receive the house allowances as borne for buildars. All Indian Military pupils are to wear uniform at all times when on duty. They will be given an initial kit money of Rs. 14 on entrance to the Medical School and Rs. 5 annually to enable them to obtain khaki drill clothing from the Superintendent, Army Clothing Factory, Madras.

14. Third class Sub-Assistant Surgeons will be required to sign a declaration to the effect that they will serve Government for a period of seven years in the rank of "Sub-Assistant Surgeons" unless prevented by physical inability from so doing. Should they apply for their discharge before the expiry of this period, they must refund one-seventh of Rs. 500 for every year by which their services fell short of seven years. During peace, Sub-Assistant Surgeons may claim their discharge after a service of seven years.

16. The establishment of Military Sub-Assistant Surgeons will be maintained to fill—

(a) Military appointments, viz., Station Hospitals (for followers of British corps), native troops, cantonment and followers' hospitals and miscellaneous with the authorized reserve of 25 per cent. *plus* a special reserve of 12 for Burma.

(b) Certain Civil appointments—Baluchistan Agency, Foreign Department, Imperial Service troops, Survey Department, Andamans' Commission and miscellaneous with the authorized reserve of 25 per cent.

16. The Sub-Assistant Surgeon's branch of the Indian Subordinate Medical Department will be divided into the following classes:—

Native Officer.

Senior Sub-Assistant Surgeon .. { First class with the relative rank of Subadar. / Second class with the relative rank of Jemadar.

Native Warrant Officer.

Sub-Assistant Surgeon .. .. { First class, / Second class, / Third class.

17. Senior Sub-Assistant Surgeons are not now eligible for the civil distinction of Bahadur, Rai, Rai Bahadur, etc., as the order of British India is open to them as well as to combatant Native officers.

18. The authorized establishment of Senior Sub-Assistant Surgeons will be 10 per cent. on the total strength of Sub-Assistant Surgeons equally divided between the two classes.

19. The monthly rates of pay will be—

Native Officers.

		Pay of rank	Extra pay for knowledge of English.
		Rs.	Rs.
Senior Sub-Assistant Surgeon carrying the relative rank of Subadar.	First class	80	35
Senior Sub-Assistant Surgeon carrying the relative rank of Jemadar.	Second class ..	65	25

Native Warrant Officers.

Sub-Assistant Surgeon	First class .. .	50	20
	Second class ..	40	10
	Third class ..	30	5

20. Members of the Sub-Assistant Surgeon class travelling on duty, on field or foreign service, in camps of exercise and during the period they may be in camp on account of sickness amongst troops, will receive a field allowance at the following monthly rates:—

		Rs.
Senior Sub-Assistant Surgeon		15
Sub-Assistant Surgeon	First class	10
	Second class	5
	Third class	5

21. Members of the Sub Assistant Surgeon class employed at Port Blair, in Burma or at Aden will receive field batta and free rations (or compensation in lieu of rations).

22. Any local, horse, or extra allowances will continue to be granted under existing regulations.

23. Members of the Sub-Assistant Surgeon class will be provided with free quarters while in cantonments. When not provided with quarters, hutting money under the rules in force will be granted at the rates authorized for jemadars. The uniforms of the Indian Subordinate Medical Department are provided by Sub-Assistant Surgeons from their clothing allowance. Swords and belts are obtainable from the nearest arsenal and uniform or the materials from the Army Clothing Department on payment.

24. A Sub-Assistant Surgeon may be granted sixty days' leave on full pay annually by a Brigade or Divisional Commander and in addition thereto, twelve months' leave (or eighteen month's, if invalided on account of active service or exceptional work) whether on private affairs or medical certificate, for each five years' service, by a Divisional or Independent Brigade Commander. Those accompanying Native Units on Colonial Service may be granted by the Brigade or Divisional Commander in lieu of 60 days' annual leave, three months' leave before embarkation and a similar period on return to India. Any leave taken in excess of the above will not count towards promotion or pension.

25. Compensation for dearness of provisions under the rules in force is admissible to all members of the Sub-Assistant Surgeon class.

26. Donation batta when authorized will be passed at the following monthly rates:—

	Rs.
Senior Sub-Assistant Surgeon	15
Sub-Assistant Surgeon	10

27. Compensation for losses will be granted at one and a half months' pay excluding allowance for English qualification.

28. Before he can be advanced to superior grade, a Sub-Assistant Surgeon will be required to pass an examination, for which he may present himself after a service of four years in each of the lower grades.

29. Second and third class Sub-Assistant Surgeons will be advanced to the First and Second classes, respectively, after completing a service of five years in the lower grade, provided they are qualified by examination and good conduct.

30. The promotion of First-class Sub-Assistant Surgeons to the rank of Senior Sub-Assistant Surgeon, second class, and from the latter to First class Senior Sub-Assistant Surgeon will be made by selection for ability and merit, and this selection will depend on the official reports of their conduct and qualifications.

31. Third-class Sub-Assistant Surgeons will take rank on each from the date on which they became Passed Medical Pupils.

32. A Sub-Assistant Surgeon is entitled to retire after a service of thirty years, reckoning from the date of his appointment to the rank of Third-class Sub-Assistant Surgeon on a pension equal to one-half his average pay, including extra pay for knowledge of English, during the preceding three years. Service as a wild orderly will not count towards Sub-Assistant Surgeon's pension.

33. A Sub-Assistant Surgeon declared by a Medical Board to be unfit for further duty is entitled to the following monthly rates of invalid pension :—

After 25 years' service—One-half the average pay, including extra pay for English qualification, during the preceding three years.

After 10 and below 25 years' service—1/40th for each completed year of service of the average pay, including extra pay for English qualification, during the preceding three years.

Under 10 years' service—Gratuity—One month's emoluments for each completed year of service calculated on the pay and extra pay for English qualification received immediately previous to retirement.

34. If invalided on account of intemperance or irregular habits, he will be restricted to a pension equivalent to three-fourths the sum to which he would otherwise have been entitled.

35. A Sub-Assistant Surgeon invalided on account of wounds received while on service will receive the following monthly rates of pension :—

After 25 years' service—The full amount of his average pay during the preceding five years.

After 10 years' service—One-half of his average pay during the preceding five years.

After 5 years' service—One third of his average pay during the preceding five years.

Under 5 years' service—One fourth of his average pay drawn during his service.

36. A Sub-Assistant Surgeon, who is invalided on account of injuries sustained in the execution of any public duty, or on account of sickness contracted on, and solely attributable to, field service, will receive three-fourths of the pension which would be admissible to him, if invalided, on account of a wound.

37. Retirement will be compulsory at the age of 55 years.

38. Family pension and prize money will be granted as follows :—

Senior Sub-Assistant Surgeon, 1st class, as Subadar of Infantry.

Senior Sub-Assistant Surgeon, 2nd class, as Jamadar of Infantry.

Sub-Assistant Surgeons as Havildar.

Form of application for admission to the examination for "Indian Military Pupils" to be held on the 16th May 1914.

1. *Candidate's name and his house or village name *in full* in English.
2. *Father's name and his house or village name *in full* in English. ...and in Stret-
3. Father's rank and occupation.
4. Caste and religion of candidate.
5. Present age of candidate with date of birth— ...sion to school from which
   Age— ... offences against discipline and for
   Date of birth—
6. Date and page of the Gazette announcing the candidate's ... allotted for drill and 50 for department,
   Examination or the Matriculation Examination of the. At the end of the course the balance of credit will
   [Here the candidate should declare at the final examination and will thus help to determine
7. Present address in full. ... Surgeons :—
8. Place at which candidate desires to be
9. The vernacular language in which ... two subjects of the first year's course; 20 marks for failure in one
10. Whether candidate has attached ... year's course; 20 marks for failure in any subject of the third year's
    ... for petty offences against discipline.

* If the applicant be ...litary pupils will be allowed in addition to free quarters, clothing and books, and
* The following ge...
(1) A treasury ... study, a stipend at the rate of Rs. 7 a month throughout the whole course with Rs. 2 a
(2) A scale for knowledge of English. Instead of a stipend, ward orderly Indian Military pupils will
(3) A...heir regimental pay and good conduct pay and allowances and will not be seconded in their ...ents while under instruction. They will be struck off the strength of their regiments on the ...mpletion of their Medical training, when they will join the Indian Subordinate Medical Department under the usual conditions of service. These rates of pay are inclusive of compensation for dearness of provisions. When not provided with free quarters, all Indian Military pupils will receive the batting allowances authorized for havildars. All Indian Military pupils are to wear uniform at all times when on duty. They will be given an initial kit money of Rs. 14 on entrance to the Medical School and Rs. 5 annually to enable them to obtain khaki drill clothing from the Superintendent, Army Clothing Factory, Madras.

14. Third class Sub-Assistant Surgeons will be required to sign a declaration to the effect that they will serve Government for a period of seven years in the rank of "Sub-Assistant Surgeons" unless prevented by physical inability from so doing. Should they apply for their discharge before the expiry of this period, they must refund one-seventh of Rs. 500 for every year by which their services fall short of seven years. During peace, Sub-Assistant Surgeons may claim their discharge after a service of seven years.

COMPETITIVE EXAMINATION FOR ADMISSION TO THE MADRAS-BURMA SUBORDINATE MEDICAL DEPARTMENT, 1914.

Notice is hereby given that twelve candidates will be entertained for the Sub-Assistant Surgeon Branch of the Burma Subordinate Medical department

2. Candidates must not be below sixteen nor above twenty-one years of age on date of admission into the Medical School, *i.e.*, on the 1st of July next, and they must produce testimonials as to character, and certificates of age, vaccination, personal marks, and physical fitness for Government service signed by a Commissioned Medical Officer of the British or of the Indian establishment

Candidates of all nationalities are eligible for this department provided they have passed the compulsory portion of the Upper Secondary Examination, or the Matriculation Examination of the Madras University or hold completed Secondary School-Leaving Certificates; in the case of holders of these certificates, however, a selection will be made by the Surgeon-General.

3. Should the number of applications exceed TWELVE, the candidates will be subjected to a competitive examination in the English Language and in Translation.

4 Applications prepared in manuscript in accordance with the form prescribed in this notice and accompanied with the certificates referred to in paragraph 2, must be sent to the Personal Assistant to the Surgeon-General with the Government of Madras, in the case of holders of Secondary School-Leaving Certificates and to the undersigned in other cases, on or before the 31st March 1914. The applications should also be accompanied by a surety bond executed by the parent, guardian, relative or a friend of the candidate binding himself (1) that the selected pupil will complete his course of study and (2) that at the end of his course enter into further agreement, if required by Government.

5. Holders of completed Secondary School-Leaving Certificates should forward their certificates along with their applications. In the case of candidates who will complete their Secondary School-Leaving Certificates during the course of the current year, they should forward with their applications (i) a conduct certificate obtained from the head of their schools which should invariably be an extract from the Secondary School-Leaving Certificates and (ii) an extract certified by the head of the school showing the marks obtained at the last two terminal examinations. The original Secondary School-Leaving Certificate should be forwarded on or before 1st June 1914, pending receipt of which selection will not be made.

6. Each application must be superscribed "Application for admission to the Examination for Madras-Burma Sub-Assistant Surgeon Service," and be accompanied with a receipt showing that the Examination fee of Rs. 5 has been paid into a Government treasury. This fee will not be refunded, nor will it be reserved for a subsequent examination.

7. Intending candidates may obtain a form of surety bond from the nearest District Medical and Sanitary Officer or Civil Surgeon or the Presidency District Surgeons at Madras.

8. The examination, which will be conducted by means of printed papers, will be held on Friday, the 15TH MAY NEXT, at any Civil station of the Madras Presidency where there may be a medical officer to superintend the candidates.

9. Successful candidates will be designated "Madras-Burma Medical pupils." They will be required to enter the Medical School, Royapuram, Vizagapatam or Tanjore on the 1st JULY NEXT.

10. The course of instruction at the Medical School will extend to four years. During the term of pupilage, the stipends will be Rs. 9, Rs. 12, Rs. 15 and Rs. 18 for the first, second, third and fourth year, respectively. Text-books will be supplied free of cost. On completion of the fourth year of study, students who are found on examination to be qualified for advancement, the pupils will be appointed to the Sub-Assistant Surgeon grade in Burma. They will be required to produce certificates of physical fitness after qualifying and before proceeding to Burma for service.

Sub-Assistant Surgeons—The scale of pay for which Sub-Assistant Surgeons will become eligible:—

		Rs.	
21. Members of the Sub-Assistant Surgeon class whose total strength	..	145	per mensem
will receive field batta and free rations (or compensation allowance) if their total strength	..	125	"
22. Any local, horse, or extra allowances will continue	..	110	"
23. Members of the Sub-Assistant Surgeon class will be entitled to quarters in cantonments. When not provided with quarters, hutting money	..	95	"
	..	75	"
granted at the rates authorized for jemadars. The uniforms of the Medical Department are provided by Sub-Assistant Surgeons from their clothing allowance as stated before—are obtainable from the nearest arsenal and uniform or the materials from certain specified Department on payment.	..	55	"

24. A Sub-Assistant Surgeon may be granted sixty days' leave on full pay annually by a Civil, Jail or Divisional Commander and in addition thereto, twelve months' leave (or eighteen months', if Rs. 10 on account of active service or exceptional work) whether on private affairs or medical certificate, each five years' service, by a Divisional or Independent Brigade Commander. Those accompanying Native Units on Colonial Service may be granted by the Brigade or Divisional Commander in lieu of 60 days' annual leave, three months' leave before embarkation and a similar period on return to India. Any leave taken in excess of the above will not count towards promotion or pension.

25. Compensation for dearness of provisions under the rules in force is admissible to all members of the Sub-Assistant Surgeon class.

26. Donation batta when authorized will be passed at the following monthly rates:—

	Rs.
Senior Sub-Assistant Surgeon	15
Sub-Assistant Surgeon	10

27. Compensation for losses will be granted at one and a half months' pay excluding allowance to for English qualification.

(vii) An allowance of Rs. 10 per mensem will be granted to Sub-Assistant Surgeons who are absent from their own head-quarters on duty connected with epidemic diseases.

(viii) An allowance of annas eight a day will be paid to Sub-Assistant Surgeons who are solely employed on plague duty.

13. Promotion is awarded after five years' service in each grade up to the first grade and by selection to the Senior grade, provided the professional examinations are successfully passed in due time, and service is approved, the number in the two classes of the Senior grade being limited respectively to 10 and 2 per cent. of the total strength. Failure to pass a promotion examination entails delay of promotion till date on which the examination is passed. Non-Burman Medical Subordinates receive no grade promotion and obtain no increment of pay until they have passed in the Burmese language by the elementary standard, and on failure to pass the examination within two years of appointment shall be liable to forfeiture of appointment.

14. Leave and pension are granted in accordance with the Civil Service Regulations.

15. The following special privileges in respect of leave and travelling allowance have been sanctioned :—

(1) Scholarship holders are appointed to be Sub-Assistant Surgeons and are allowed as an exception to the rule in article 52 Civil Service Regulations, to draw the pay of the lowest grade from the date they pass their final qualifying examinations.

(2) Leave for a period not exceeding six weeks on the full pay of the lowest grade is granted to such Sub-Assistant Surgeons with effect from the date of passing their final examination.

Under no circumstances should this leave be exceeded. They should report themselves at the office of the Inspector-General of Civil Hospitals, Burma, Rangoon, at least a week before the expiry of this leave so that they may be able to join the appointments at the stations to which they may be posted within this period.

(3) Sub-Assistant Surgeons are allowed travelling allowances for themselves and their families (as defined in article 25 of the Civil Service Regulations) from the place at which the final examination is passed to the place to which they may be appointed, such travelling allowances being regulated by and subject to the conditions of article 1098 of the Civil Service Regulations. No travelling allowances will be granted to Sub-Assistant Surgeons on resignation or on otherwise quitting the service. When proceeding on leave on medical certificate by itself and not in combination with privilege leave cost of free passage to themselves and their families from place of last duty to their homes in India will be given on reaching their destination.

16. Before a candidate is appointed a sub-assistant surgeon he, if of age, or his parents and guardians if he is a minor, will in accordance with condition (2) of rule 4 enter into an agreement to serve the Government of Burma for a period of five years from the date of receiving certificate of qualification from the Medical School, or in the event of failure to forfeit Rs. 1,000.

Form of application for admission to the Examination for "Madras-Burma Medical pupils" to be held on the 15th May 1914.

1. Candidate's name and his house or village name in full in English
2. Father's name and his house or village name in full in English.
3. Father's rank and occupation
4. Caste and religion of candidate
5. Present age of candidate with date of birth.
   Age.
   Date of birth.
6. Examination passed with date and page of the *Fort St. George Gazette* announcing the candidate's success.
7. Present address in full.
8. Place at which candidate desires to be examined.
9. The vernacular language in which the candidate wishes to be examined.
10. Has the candidate forwarded herewith the certificates * required in paragraphs 2 and 4 of the notice?

* The following papers should be attached to the application :—
   (1) A Treasury receipt for Rs. 5 ;
   (2) A certificate of character ;
   (3) A certificate of physical fitness, age, vaccination and personal marks signed by a Commissioned Medical officer ;
   (4) A certificate of having passed the compulsory portion of the Upper Secondary Examination or the Matriculation Examination, or the Secondary School Leaving Certificate ; and
   (5) A surety bond executed before a Tahsildar, a Sub-Magistrate, a Village Munsif, a District Medical and Sanitary Officer or a Civil Surgeon.

The certificate of health, *which should also show marks of identification*, should bear date of application.

Station and date of application. *Signature of candidate.*

N.B.—If the application be not properly filled up in every respect, it will be returned to the applicant, and his name will not be registered for examination, nor will the fee paid by him be refunded or reserved for a subsequent examination.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 25th February 1914.

G. MADDOX,
Secretary.

COMPETITIVE EXAMINATION FOR ADMISSION TO THE CIVIL SUBORDINATE MEDICAL DEPARTMENT, SUB-ASSISTANT SURGEON BRANCH, 1914.

Notice is hereby given that forty candidates will be exterminized for training in medical schools in connection with the Civil Subordinate Medical Department, Sub-Assistant Surgeon Branch.

2. Candidates must not be *below fifteen on the 1st December preceding the date of admission nor above nineteen years of age on date of admission* into the Medical School (*i.e.*, on 1st July next), and they must produce testimonials (in original) as to character, and certificates of age vaccination personal marks and physical fitness for Government service signed by a Commissioned Medical Officer of the British or of the Indian Establishment.

3 Candidates of all nationalities are eligible for this department provided they have passed the compulsory portion of the Upper Secondary Examination or the *Matriculation Examination of the Madras University* or hold completed Secondary School-Leaving Certificates; in the case of holders of these certificates, however, a selection will be made by the Surgeon-General.

4. If the number of applicants exceed forty, a competitive examination will be held at any Civil Station of the Madras Presidency where there may be a Medical Officer to superintend the examination.

5 The examination will be held on Friday, the 15th May next, and will be conducted by means of printed papers. Candidates will have two papers to answer—one a paper on English Grammar and Language, the other a paper on Translation from English into the candidate's vernacular.

6. Applications for admission to the examination, made out in manuscript, in the form prescribed in this notice and accompanied with the certificates, referred to in paragraph 2 above, must be sent to the Personal Assistant to the Surgeon-General with the Government of Madras in the case of holders of Secondary School-Leaving Certificates and to the undersigned in other cases, on or before the 31st March 1914. Each application must be superscribed "Application for admission to the examination for "Civil Medical Pupils'", and be accompanied with a receipt showing that the examination fee of *Rupees five* has been paid into a Government treasury. This fee will not be refunded, nor will it be reserved for a subsequent examination. The applications should also be accompanied by a surety bond * executed by the parent, guardian, relative or a friend of the candidate binding himself (1) that the selected pupil will join the Medical School as ordered and complete his course of study and (2) that at the end of his course enter into further agreement, if required by Government.

7. Holders of completed Secondary School-Leaving Certificates should forward their certificates along with their applications. In the case of candidates who will complete their Secondary School-Leaving Certificates during the course of the current year, they should forward with their applications (i) a conduct certificate obtained from the head of their schools which should invariably be an extract from the Secondary School-Leaving Certificates and (ii) an extract certified by the head of the school showing the marks obtained at the last two terminal examinations. The original Secondary School-Leaving Certificate should be forwarded on or before 1st June 1914 pending receipt of which selection will not be made.

8. Successful candidates will be designated "Civil Medical Pupils." They will be required to enter the Medical School, Royapuram, Vizagapatam, or Tanjore, as ordered, on 1st July next.

9. The course of instruction at the Medical School will extend to four years, and stipend for each year will be Rs. 9 per mensem. Text-books will be supplied free of cost. On the completion of the fourth year of study, on examination if found qualified for advancement, they will be promoted to the grade of Civil Sub Assistant Surgeon and receive the undermentioned salary contingent on their successfully passing the periodical examinations in case of the first two promotions :—

	Pay.	Charge allowance.
	Rs.	
Under five years' service (Fourth Grade)	50	Rs. 10 per mensem. Special allowances are also granted when serving in unhealthy districts, etc.
From five to ten years' service (Third Grade)	*40	
From eleven to fifteen years' service (Second Grade) ..	50	
From sixteen to twenty years' service (First Grade) ..	60	
Senior Grade, Second class	70	
Do. First class	80	

10. An allowance for house-rent will be granted, in addition, at a rate not exceeding Rs. 8 per mensem at the Presidency Town and at Rs 5 per mensem in the mufussal, irrespective of whether or not they hold sanctioned appointments, when no quarters are provided, on the conditions that (1) as regards subordinates attached to Government institutions, their residence is within a convenient distance of the institution in question and its situation is approved by the District Medical and Sanitary Officer or other superior officer under whom they are serving and (2) as regards others, their quarters meet with the approval of the District Surgeon in the City of Madras or of the President, Local Board, or Chairman, Municipal Council, in the mufussal and that the District Surgeon in Madras or the District Medical and Sanitary Officer in the mufussal in every case certifies to the quarters being within a convenient distance of the institution to which the Sub-Assistant Surgeon is attached.

11. Civil Sub-Assistant Surgeons will be eligible for leave and pension under the rules applicable to the Uncovenanted Civil Service.

12. Selected candidates will be bound by articles of agreement to serve Government for a period of five years from date of receiving certificates of qualification from the Medical School.

13. Under ordinary circumstances Civil Sub-Assistant Surgeons are required to serve only in the Presidency of Madras, but they will be liable for temporary duty either Civil or Military elsewhere, should Government require their services to be so transferred.

* The officers before whom the bonds of surety may be executed are mentioned at the foot of the form of application.

14. Intending candidates may obtain a form of surety bond from the nearest District Medical and Sanitary Officer or Civil Surgeon or the Presidency District Surgeons at Madras.

Form of application for admission to the examination for "Civil Medical Pupils" to be held on the 18th May 1914.

1. Candidate's name and his house or village name in full in English.
2. Father's name and his house or village name in full in English.
3. Father's rank and occupation
4. Caste and religion of candidate.
5. Present age of candidate with date of birth.

Age—

Date of Birth—

6. Date and page of the Gazette announcing the candidate's success in the Matriculation Examination of the Madras University or the compulsory portion of the Upper Secondary Examination.

[Here the candidate should state distinctly what examination he has passed.]

7. Present residence—district, taluk, village; *address in full*
8. Place at which candidate desires to be examined.
9. Vernacular language candidate wishes to be examined in.
10. Whether candidate has attached the certificates † required in paragraphs 2 and 6 of the notice

* If the applicant be a Eurasian, the "Christian" name will be given instead of the "house or village name."

† The following papers should be attached to the application :—

(1) A western receipt for Rs. 5,
(2) A certificate of character
(3) A certificate of physical fitness, age, vaccination and personal marks signed by a Commissioned Medical Officer,
(4) A certificate of having passed the compulsory portion of the Upper Secondary Examination or the Matriculation Examination of the Madras University or the Secondary School-Leaving Certificate; and
(5) A surety bond executed before a Tahsildar, a Sub-Magistrate, a Village Munsif, a District Medical and Sanitary Officer or a Civil Surgeon.

The certificate of health, *which should also show marks of identification*, should bear date of application.

Station and date of application. *Signature of candidate.*

N.B.—If the application be not properly filled up in every respect, it will be returned to the applicant and his name will not be registered for examination, nor will the fee paid by him be refunded or reserved for a subsequent examination.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 25th February 1914.

G. MADDOX,
Secretary.

UNIVERSITY OF MADRAS.

NOTIFICATION.

EXAMINATIONS OF 1914

Notice to Candidates regarding Hall Tickets.

Candidates for the approaching Matriculation Examination, Intermediate Examination in Arts and B A. Degree Examinations *who are to be examined at Madras* may obtain their hall tickets at the Senate House on or after the dates specified below :—

Examinations.	Dates when hall tickets will be issued.
Matriculation examination	.. From 18th March 1914.
Intermediate examination	.. Do.
B A. Degree examination (old by-laws) ..	.. From 28th March 1914.

Heads of institutions at Madras who may wish to be furnished with the hall tickets of their pupils and students are requested to forward to this office, in the case of the Matriculation and the Intermediate Examination in Arts on or after Wednesday the 18th March 1914 and in the case of the B A. Degree Examination (New Regulations) on or about the 30th March 1914, a list showing the names of candidates in full *arranged in alphabetical order* In the case of the Matriculation and Intermediate Examinations, the list of names should also be arranged respectively under the different second languages and the different groups taken by the candidates.

Candidates for all the other University examinations to be held at Madras may obtain their hall tickets at the Senate House a week before the dates of commencement of those examinations.

2 Candidates for the Matriculation, Intermediate and B A Degree Examination *who are to be examined at centres other than Madras* must obtain their hall tickets from the Chief Superintendents of their respective centres.

F. DEWSBURY, B.A., LL.B.,
Registrar.

Senate House, 14th March 1914.

ADMISSION OF STUDENTS INTO THE GOVERNMENT TRAINING SCHOOL, FOR MISTRESSES, KARANTATTANGUDI, TANJORE.

Applications are also invited from candidates of the Upper Secondary grade, seeking admission into the Government Training School, Karantattangudi, Tanjore, for training in July 1914.

The secondary department is open to all Indian students.

The rates of provincial stipend per mensem in the department shall be as follows :—

	Rs.
Hindu mistresses	14
Others	12

A guardian allowance not exceeding Rs. 5 per mensem may be given to caste Hindu women who are not permanent residents of Tanjore. In addition to the provincial stipendiaries the headmistress will be prepared to admit candidates, whose stipends are paid from local, municipal or private funds.

The period of training for the secondary grade shall be two years. In the case of those who have passed the Intermediate Examination or the late F.A. Examination of the Madras University or have taken the course for one of these examinations in a college, the course of training will be one year only.

Candidates desirous of undergoing training should send in their applications for admission with certificate of age, health, vaccination, general education and character (signed by Inspectress or Inspector, Assistant Inspector, the President of a Local Board or the Chairman of a Municipal Council or the Manager or Principal or headmaster of a recognized college or secondary school) to the headmistress not later than the 20th of April 1914.

In the case of Christians, baptismal certificates should be submitted.

As regards their general education, the minimum requirements for the grade shall be a certificate of having passed the First Examination in Arts, the Matriculation Examination or the late Upper Secondary Examination; the Higher Examination for Women or other corresponding test or a Secondary School-leaving Certificate Examination. The General Education certificate should be sent in original. The certificate of physical fitness may be produced by the candidate after selection.

The printed form of application can be had from the headmistress.

Further particulars may also be obtained from the headmistress.

Office of the Inspectress of Girls' Schools, Central Circle, Madras, 6th March 1914.

C. M. LYNCH,
Inspectress of Girls' Schools, Central Circle.

ADMISSION OF STUDENTS INTO THE GOVERNMENT TRAINING SCHOOLS FOR MISTRESSES, COIMBATORE, CALICUT AND MANGALORE.

Applications are invited from candidates for admission into the Government Training Schools for Mistresses, Calicut, Coimbatore and Mangalore.

2. The period of training will be two years from the re-opening of the schools after the summer vacation in June 1914.

3. Rates of stipends are shown below—

Stipendiaries who have completed their studies in the seventh standard or Form III	Rs. 9	per mensem
Hindu Mistresses	„ 9	„
Muhammadans	„ 9	„
Panchamas	„ 3	„
Others	„ 7	„

4. A guardian allowance not exceeding Rs. 5 per mensem will be given to caste Hindu women who are not permanent residents of the towns in which the training schools are situated and who have no relatives in those towns. The allowances are payable only to those who live with a responsible guardian.

5. Applications for admission should be accompanied with certificates of age, health, vaccination, general education and character signed by an Inspecting officer, President of a Local Board, Chairman of a Municipal Council, the Principal, Manager or Headmaster of a recognised college or secondary school and should be forwarded so as to reach the respective Headmistresses not later than the 15th April 1914. Applications received after that date will not be considered.

6. Applications from candidates who are teachers should be forwarded through the Assistant and Sub-Assistant Inspectresses.

7. Forms of application can be obtained on indent from the Headmistresses.

8. The Presidents of Local Boards, Chairmen of Municipal Councils, Managers of Girls' schools and the Assistant and Sub-Assistant Inspectresses are requested to be good enough to obtain applications from untrained teachers in Girls' schools under them and to transmit them with their recommendations.

9. Selection examination will be held by the Headmistresses early in April 1914.

10. All students of the Training school in Coimbatore who do not reside with relatives or in boarding homes will be expected to reside in the hostel proposed to be opened.

11. Every student will be on probation for one term.

Office of the Inspres. of Girls' Schools, Southern Circle, Coimbatore, 6th March 1914.

A. ARNOLD,
Inspectress of Girls' Schools, Southern Circle.

ADMISSION OF STUDENTS INTO THE GOVERNMENT TRAINING SCHOOLS IN THE SEVENTH CIRCLE—1914.

The Inspector of Schools, Seventh Circle, hereby notifies for the information of the Assistant Inspectors, the Sub-Assistant Inspectors and the Managers of aided schools that candidates of the Elementary Grades will be admitted for training in July 1914 in the following Government Training Schools under his charge :—

Number.	Name of Institution.	Number of stipends available,		Total.
		Elementary Higher.	Elementary Lower.	
1	Government Training School, Dindigal	24	26	50
2	Government Training School, Tinnevelly	24	26	50

2. The period of training is two years in the case of the students of both the Elementary Higher and Lower Grades.

3. The Inspector of Schools will make the selection on the recommendation of the subordinate Inspecting Officers.

4. The Sub-Assistants are requested to forward to the Assistant Inspector two lists—one of selected and the other of rejected candidates.

5 The lists of selected and rejected candidates should be revised and submitted in a consolidated form *in duplicate* by the Assistant Inspectors to the Inspectors of Schools, Seventh Circle, before the due date. The names of selected candidates should appear in the list in the order in which the subordinate Inspecting Officers wish they should be taken, *i.e.*, they should be selected in reference to their general educational attainments, their service as teachers, the need for their training and the nature of their appointment and the school from which they apply for training. Candidates who do not satisfy the condition of age limit under rule 114 of the Madras Educational Rules should not, except in very special circumstances, be included in the list and the selection should be regulated, as far as possible, by rule 115. In the case of rejected candidates, the reasons for rejection should be mentioned against each.

6 To provide for the contingency of some of the candidates selected not joining the Training School, a few more than the sanctioned number will be selected by the Inspector. All selected candidates who present themselves at the Training Schools on the opening day will be admitted; those who present themselves later will be admitted in the order in which they present themselves but only up to the number of sanctioned vacancies

7. The list should include no one who has not been a teacher before or concerning whom there is a doubt whether he really intends to make teaching his profession.

8. In the selection of candidates for training next year, those who were awarded stipends this year but were refused admission on account of their not appearing in time might have a first claim for admission.

9 In addition to Provincial stipendiaries, candidates whose stipends are paid by Local or Municipal Boards will be admitted for training, *as also private candidates as free students.*

10. As regards the qualification for admission, only those candidates who have passed the annual examination of the third form or seventh standard and have been found fit for promotion to the fourth form or have been awarded an elementary school-leaving certificate of the seventh standard are eligible for admission into the Elementary Higher class and only those who have passed the late Primary examination or a corresponding public or school examination or whose attainments in the opinion of the Inspecting Officers are not lower than these are eligible for admission into the Elementary Lower class. Preference should be given, as much as possible, to candidates whose educational attainments are above these minimum requirements. The certificate of general education should be sent in *original* with the application. The certificate of physical fitness need be produced only by the candidates chosen as stipendiaries Separate conduct certificates need not be submitted by candidates whose applications are signed by an Inspecting Officer.

11. Printed forms of applications can be obtained from the Inspector of Schools of the Circle.

12. The consolidated lists should reach the Inspector of Schools before the 10th May 1914.

Office of the Inspector of Schools, Seventh Circle,
Camp Tuticorin, 6th March 1914

W. C. DOUGLAS,
Inspector of Schools, Seventh Circle.

ADMISSION OF STUDENTS INTO THE GOVERNMENT TRAINING SCHOOLS IN THE SECOND CIRCLE—1914.

The Inspector of Schools, Second Circle, hereby notifies for the information of the Assistant Inspectors, the Sub-Assistant Inspectors and the Managers of aided schools that candidates of the Elementary grade will be admitted for training in July 1914 in the following Government Training Schools under his charge :—

No.	Name of institution.	Number of stipends available,			Total.	Remarks.
		Secondary.	Elementary Higher.	Elementary Lower.		
1	Government Training School, Guntur ..	..	..	27	27	
2	Do. Nellore ..	..	24	24	48	
3	Do. Cuddapah ..	..	..	27	27	

2. The period of training is two years in the case of the students of the two grades Elementary higher and Elementary lower.

3. The Inspector of Schools will make the selection on the recommendations of the Subordinate Inspecting officers.

4. Inspecting officers are requested to forward two lists—one of selected and the other of rejected candidates.

5. The lists of selected and rejected candidates should be submitted to the Assistant Inspectors of Schools of the respective districts by the subordinate Inspecting officers in time for the former to consolidate them and submit them to the Inspector of Schools before the due date. The names of selected candidates should appear in the list in the order in which the subordinate inspecting officers wish they should be taken, i.e., they should be selected in reference to their general educational attainments, their service as teachers, the need for their training and the nature of their appointment and the school from which they apply for training. Candidates who do not satisfy the condition of age limit under rule 114 of the Madras Educational Rules should not, except in very special circumstances, be included in the list and the selection should be regulated, as far as possible, by rule 116. In the case of rejected candidates, the reasons for rejection should be mentioned against each.

6. To provide for the contingency of some of the candidates selected not joining the Training School, a few more than the sanctioned number will be selected by the Inspector of Schools for each range. All selected candidates who present themselves at the Training Schools on the opening day will be admitted; those who present themselves later will be admitted in the order in which they present themselves but only up to the number of sanctioned vacancies.

7. The list should include no one who has not been a teacher before or concerning whom there is a doubt whether he really intends to make teaching his profession.

8. In the selection of candidates for training next year, those who were awarded stipends this year but were refused admission on account of their not appearing in time might have a first claim for admission.

9. In addition to Provincial stipendiaries, candidates whose stipends are paid by Local or Municipal Boards will be admitted for training, as also private candidates as free students.

10. As regards qualification for admission, only those candidates who have passed the annual examination of the third form or seventh standard and have been found fit for promotion to the fourth form or have been awarded an elementary school-leaving certificate of the seventh standard are eligible for admission into the elementary higher class and only those who have passed the late Primary School examination or a corresponding public or school examination or whose attainments in the opinion of the Inspecting officers are not lower than those are eligible for admission into the elementary lower class. Preference should be given, as much as possible, to candidates whose educational attainments are above these minimum requirements. The certificate of general education should be sent in original with the application. The certificate of physical fitness need be produced only by the candidates chosen as stipendiaries. Separate conduct certificates need not be submitted by candidates whose applications are signed by an Inspecting officer.

11. In cases in which the number of candidates applying for training is in excess of the number for whom there is provision, the selection should be made on the result of an entrance examination conducted by the Sub-Assistant Inspector of Schools. The number of stipends available for each range is the same as that furnished in November 1906.

12. Printed forms of applications can be obtained from the Inspector of Schools.

13. Applications completed in accordance with the above instructions should reach the Inspector of Schools, Second Circle, before the 1st June 1914.

14. Admission into Training Schools for masters under private management will be regulated by rules 2, 10 and 11 in addition to those contained in Chapter X of the Madras Educational Rules.

Office of the Inspector of Schools, Second Circle.
Guntur, 6th March 1914.

M. KAMESWARA RAO,
Inspector of Schools, Second Circle.

ADMISSION OF STUDENTS INTO GOVERNMENT TRAINING SCHOOLS IN THE FOURTH CIRCLE DURING 1914.

The Inspector of Schools, Fourth Circle, hereby notifies for the information of the other Inspectors of Schools, the Assistant Inspectors, the Sub-Assistant Inspectors and the Managers of aided schools that candidates of the Elementary grade will be admitted for training in July 1914 in the Government Training Schools under his charge as shown below :—

Number.	Name of Institution.	Number of stipends available.		Total
		Elementary, Higher.	Elementary, Lower.	
1	Government Lower Elementary Training School for Muhammadans, Madras	..	37	37
2	Government Lower Elementary Training School for Panchamas, Madras	..	37	37
3	Government Higher Elementary Training School, Saidapet	24	24	48

2. The period of training is two years in the case of the students of both the Elementary higher and lower grades.

3. The Inspector of Schools, Fourth Circle, will make the selection on the recommendation of Inspecting officers.

4. Inspecting officers are requested to forward two lists—one of selected and the other of rejected candidates.

5. The lists of selected and rejected candidates should be forwarded to the Inspector of Schools, Fourth Circle, by the Inspecting officers before the due date. The names of selected candidates should appear in the list in the order in which the Inspecting officers wish they should be taken, *i.e.*, they should be selected in reference to their general education attainments, their service as teachers, the need for their training and the nature of their appointment and the school from which they apply for training. Candidates who do not satisfy the condition of age limit under rule 114 of the Madras Educational Rules should not, except in very special circumstances, be included in the list and the selection should be regulated, as far as possible, by rule 115. In the case of rejected candidates, the reasons for rejection should be mentioned against each.

6 To provide for the contingency of some of the candidates selected not joining the Training School, a few more than the sanctioned number will be selected by the Inspector of Schools All selected candidates who present themselves at the Training Schools on the opening day will be admitted; those who present themselves later will be admitted in the order in which they present themselves but only up to the number of sanctioned vacancies.

7. The list should include no one who has not been a teacher before or concerning whom there is a doubt whether he really intends to make teaching his profession.

8. In the selection of candidates for training next year, those who were awarded stipends this year but were refused admission on account of their not appearing in time might have a first claim for admission.

9. In addition to Provincial stipendiaries, candidates whose stipends are paid by Local or Municipal Boards will be admitted for training, as also private candidates as free students.

10 As regards qualification for admission, only those candidates, who have passed the annual examination of the third form or seventh standard and have been found fit for promotion to the fourth form, or have been awarded an Elementary school-leaving certificate of the seventh standard, are eligible for admission into the Elementary higher class and only those who have passed the late Primary School Examination or a corresponding public or school examination or whose attainments in the opinion of the Inspecting officers are not lower than these are eligible for admission into the Elementary lower class. Preference should be given, as much as possible, to candidates whose educational attainments are above these minimum requirements. The certificate of general education should be sent in original with the application. The certificate of physical fitness need be produced only by the candidates chosen as stipendiaries. Separate conduct certificates need not be submitted by candidates whose applications are signed by an Inspecting officer.

11. In cases in which the number of candidates applying for training is in excess of the number for whom there is provision, the selection should be made on the result of an entrance examination conducted by the Sub-Assistant Inspector of Schools. The number of stipends available for each range is the same as that available last year.

12. Printed forms of applications can be obtained from the Inspector of Schools or from the subordinate Inspecting officers.

13. Applications completed in accordance with the above instructions should reach the Inspector of Schools, Fourth Circle, before the 1st May 1914.

14. Only Panchama teachers whose vernacular is *Tamil* should be recommended for admission into the Government Panchama Training School, Madras.

Office of the Inspector of Schools, Fourth Circle, Madras, 6th March 1914.

A. C. PRANATARTIHARA AYYAR,
Inspector of Schools, Fourth Circle.

RULES FOR ADMISSION INTO THE PRESIDENCY COLLEGE, MADRAS.

FIRST YEAR CLASS,

Admission of Students holding Secondary School-Leaving Certificates.

1 A very high standard of proficiency in English will invariably be required.

Students proposing to take Vernacular Composition under Part II of the course for the Intermediate Examination should have shown proficiency in Vernacular Composition under Group A of the School-Leaving Certificate Course.

Students proposing to study the subjects of Intermediate Group (i) should have taken in the Public Examination at least two of the three following subjects under Group C, viz., (i) Algebra and Geometry, (ii) Physics and (iii) Chemistry, and the certificate should show aptitude in the subjects selected as well as in Elementary Mathematics and in Elementary Science.

Students proposing to study the subjects of Intermediate Group (ii) should have taken two of the subjects (i) Physics, (ii) Chemistry and (iii) Botany under Group C, and the certificate should show aptitude in the subjects selected as well as in Mathematics and in Elementary Science under Group B.

Every student proposing to take Intermediate Group (iii) should have shown proficiency in at least two subjects in Group C. Those proposing to take a history subject should have shown aptitude in the History of India and Geography.

Admission of Students holding other certificates

The principles of the above rules will as far as possible be applied, i.e., no student will be considered eligible for admission whose certificate does not show him to be proficient in English, Vernacular Composition (or Translation) and at least two of the subjects in the group which he proposes to take up.

The following combinations only in Group (iii) are provided for by the college :—

(*a*) Ancient and Modern History and a Classical language

(*b*) Ancient and Modern History and Logic.

(*c*) Two languages and Logic.

(*d*) Ancient History, a Classical language and Logic.

THIRD YEAR CLASS (PASS COURSE).

II. Students will be selected for admission on the results of the Intermediate Examination.

THIRD YEAR CLASS (HONOURS COURSE).

III. Students will be selected for admission on the results of the Intermediate Examination. Ordinarily no student will be admitted to this class who has not gained a good place in the first class in the Intermediate Examination and marks well over those required for distinction in the special subject which he wishes to take up in the Honours course. In all cases a high standard in English will be required.

IV. No student who has twice been judged unfit for promotion to the second or fourth year class will be readmitted to the college, and, as a general rule, no student will be admitted to the second or fourth year class who has already spent three years on the Intermediate or B.A. course.

V. No student will ordinarily be admitted who has not been registered as a candidate before June 15th, 1914.

VI. Applications for registration should contain the following particulars :—

(1) Name in full and date of birth according to the Christian Era.

(2) School or College in which the applicant studied.

(3) His University or School-Leaving Certificate Examination centre.

(4) His register number in the Matriculation, Secondary School-Leaving Certificate, European High School or Intermediate Examination.

(5) The class in the college which he desires to join with the group he chooses in the first or third year (Pass) class or branch in the third year (Honours) class. In the case of Group (iii) of the first year course the particular combination chosen should be specified.

(6) Whether the applicant is a candidate for a college scholarship.

(7) An address which will find the applicant after the publication of the results.

VII. Students desiring an acknowledgment of their applications should forward with them an addressed post card.

NOTE.—Forms of application will be furnished to Principals, Headmasters, parents, etc., on application.

VIII. Students wishing to matriculate on the strength of Secondary School-Leaving Certificate should submit them (or certified extracts) either with their application for admission or at the earliest possible later date. Students wishing to matriculate on the strength of other certificates should mention the class of the certificate and the subjects in which it declares them to have passed. Any distinctions obtained should be mentioned.

IX. Each student selected for admission will receive a post card to that effect which he should present to the Principal on the first day of the term.

Selected students who do not present themselves on that day without good reason previously explained will be liable to lose the seats promised.

In any case the selection will be provisional and will only be confirmed after the scrutiny of the accepted certificates.

X. A limited number of College scholarships will be awarded to students of the first year and third year (Honours) students. Applications for these scholarships should be made at the time of application for admission and may be supported by testimonials from colleges or schools. Candidates should give an account of the position of their parents or guardians, which in the cases of students claiming poverty should be supported by a certificate from a Principal, a Headmaster or other person of responsibility.

The Presidency College, Madras,
4th March 1914.

M. HUNTER,
Ag. Principal

EXAMINATIONS, 1914.

SPECIAL TEST EXAMINATIONS OF OFFICERS OF THE SALT, ABKARI AND CUSTOMS DEPARTMENT, JULY 1914.

The President, Board of Examiners, notifies that the next Examination of officers of the Salt, Abkári and Customs Department will be held on Wednesday, the 1st July 1914, and succeeding days at the following centres in accordance with the revised Special Test Notification published in the *Fort St. George Gazette* of the 9th September 1910, Part I, pages 1013 to 1018 :—

(1) Bellary.	(6) Cuddalore.	(9) Trichinopoly.
(2) Beawada.	(6) Madras.	(10) Tunnerally Bridge.
(3) Calicut.	(7) Negapatam.	(11) Vellore.
(4) Coconada.	(8) Nellore.	(12) Waltair.

2. Candidates must send in their applications made out in English on printed forms so as to reach *the Office of the Board of Examiners* on or before the *30th April* 1914; after which date no applications will be received on any account. *Candidates' names in full should be legibly written and the circle to which they are attached should be stated.*

3. All candidates should obtain the required application forms from the Offices of the Assistant Commissioners.

M 5

4. The prescribed fee of Rs. 3 for each test, or branch of a test except Tests D-IV and E, must be paid into a Government Treasury or if at Madras, into the Bank of Madras, and the receipt given by the Treasury Officer attached to the application. On no account will the fees be received in the Office of the Board of Examiners.

5. Each application should be sent direct to the undersigned post paid, superscribed and addressed as follows, all the necessary enclosures being securely fastened to it:—

[Application for admission to the Special Test Examination for Officers of the Salt, Abkári and Customs Department, July 1914.]

To the Secretary, Board of Examiners, Chepauk, Madras.

N.B.—Candidates anxious to assure themselves that their applications have been received should enclose an addressed post card in their applications. Each candidate should send in a separate card for acknowledgment. Such post cards will be returned to them in due course with an acknowledgment. No notice will be taken of any letter from any candidate enquiring whether his application has been received. Insufficiently-stamped covers will be rejected.

6. Candidates for Test B should state whether the vernaculars in which they desire to be examined are (1) their mother tongue or (2) their optional language in their University Examinations or (3) a second language. The information required in the application form and *the details of the branches of the Tests B, D and G in which a candidate wishes to be examined should be clearly shown.* Applications defective in any particulars will be returned, and if they are not resubmitted with the omissions supplied, so as to reach this office within a week from the date of the objection memorandum, they will not be accepted.

7. In paying fees into the Treasury, candidates should specify the particular test or tests for which the fees are paid.

8. No notice will be taken of the application of any candidate who selects a centre which is not included in the list of centres given in paragraph 1 *supra*.

9. The fee paid by candidates who may be found to be ineligible to appear for the above examinations will, on no account, be refunded to them.

10. Subject to any changes that may be rendered necessary, the examinations will be conducted in the order of time and subjects shown in the subjoined table:—

Date	Hour	Subject.	Test.
1914.			
Wednesday, 1st July.	10 A.M. to 1 P.M.	Criminal Law	Test A—Criminal
	2 to 4 P.M.	Salt Manual, Volume I	Test B-I—Salt
Thursday, 2nd July	10 A.M. to 12 NOON	Salt Manual, Volume II	Test B-II—Salt.
	2 to 4 P.M.	The Chemistry of Salt and Saltpetre	Test B-III—Salt
	10 A.M. to 12 noon	Civil Service Regulations and Civil Account Code.	Test C—Accounts.
Friday, 3rd July	12 noon to 2 P.M.	Mensuration	Test D-II—Engineering.
	2 to 5 P.M.	Surveying and Levelling	Test D-I—Engineering.
Saturday, 4th July	10 A.M. to 1 P.M.	Plan Drawing	Test D-III—Engineering
	2 to 4 P.M.	Estimating	Do.
Monday, 6th July	10 A.M. to 1 P.M.	Excise Manual	Test F—Excise.
	2 to 4 P.M.	Customs Law	Test G-I—Customs.
Tuesday, 7th July	10 A.M. to 12 noon	Rules under the Customs Act	Test G-II—Customs.
Wednesday, 8th July	11 A.M. to 5 P.M.	Language	Test E—Linguistic.

Arrangements will be made to hold examinations in D-IV if there are any candidates. The date fixed for this test will be notified later on.

Office of the Board of Examiners, Chepauk, Madras, 5th March 1914.

J. W. GREATOREX, *Secretary.*

EXAMINATION, 1914.

The usual half-yearly examinations will be held at Madras or in the mufussil on or about the 1st July 1914. Except by special permission, examinations in the vernaculars will be held at Madras only.

2. The examinations that may be held are as follows:—

I. The First and Second Standards for Assistant Collectors.
II. Law and Vernacular test for Police officers.
III. Law test for Cantonment Magistrates.
IV. Vernacular tests for—
(1) European and Eurasian Civil officers not belonging to the Indian Civil Service.
(2) Educational and Medical officers.
(3) Deputy Collectors, Subordinate Judges and District Munsifs.
(4) Candidates for the Provincial Civil Service.
(5) Private candidates, Bank and Railway officers.
(6) High Proficiency and Honours.
V. Law, Revenue and Office Procedure and Accounts for Forest officers.

3. Applications from private candidates and from candidates for the Provincial Civil Service should be addressed to the undersigned and should furnish the following particulars:—

Name and address; designation, if any; language and test in which to be examined; appointment for which applicant desires to qualify.

4. All applications for examination for rewards should be submitted, through the head of the department concerned, three months before the date fixed for the examination, and the applications should give the information asked for in the form prescribed for the purpose.

All other applications should reach the undersigned by 30th April 1914.

6. A fee of Rs. 15 for each examination in the vernaculars of candidates not in the Government service should be paid into the nearest treasury or if at Madras into the Bank of Madras. The receipts should be forwarded to the undersigned with the application for examination, direct, but in the case of Bank and Railway officers, through the heads of their departments. The fees paid for admission to any of the above examinations will not be refunded or held over to the next examination.

6. Officers in the service of Government should send in their applications through the heads of their departments.

7. As very great inconvenience has been caused by applications for examination being sent in after the prescribed date, the Board desires it to be distinctly understood that the dates given above will be strictly adhered to.

Office of the Board of Examiners, Chepauk,
Madras, 28th February 1914.

J. W. GREATOREX,
Secretary.

NOTICE.

Managers and heads of institutions in the South Arcot and Trichinopoly districts are hereby informed that all communications from them on educational matters should henceforward be addressed to the Inspector of Schools, V Circle, whose head-quarters are at Vellore, as these districts in the new reorganization of Educational Circles have become part of the V Circle.

Office of the Inspector of Schools, Sixth Circle,
Tanjore, 7th March 1914.

H. A. HART,
Ag. Inspector of Schools, Sixth Circle.

NOTIFICATIONS.

Candidates for the ensuing Sub-Assistant Inspectors' Test are informed that they may bring up the statistics of 1911–1912 for answering questions on "Educational statistics."

Madras, 6th March 1914.

A. C. PRANATARTIHARA AYYAR,
Inspector of Schools, Fourth Circle, and President to the Board of Examiners for Sub-Assistant Inspectors and Supervisors' Tests.

The office of the Inspector of Schools of the new Ninth Circle with head quarters at the Civil and Military Station, Bangalore, was opened with effect from the 25th February 1914.

The Inspector will have charge of all the schools in Bangalore and Coorg for both boys and girls and European as well as Non-European. He will exercise control over Indian boys' schools only in the South Canara district of the Madras Presidency.

All communications relating to the schools referred to above should in future be addressed to—

The Inspector of Schools, Ninth Circle,
Civil and Military Station, Bangalore

Bangalore, 28th February 1914.

T. C. HODGES,
Inspector of Schools, Ninth Circle.

EXAMINATION FOR CERTIFICATE OF COMPETENCY FOR WATER WORKS FITTERS.

Notice is hereby given that, under G.O. No. 1438 M., dated 6th August 1912, an examination for Certificate of Competency for Water Works Fitters will be held at the Public Works Workshops near Saven Wells, Madras, on the 20th and 21st April 1914 commencing at 9 A.M.

2. Candidates must send in their applications made out in English on printed forms so that they may reach the Sanitary Engineer's office on or before the 31st March 1914, after which date no application will be considered. Applications for admission to the Examination for Certificate of Competency must be drawn up in accordance with rule 9 of the Rules for grant of Certificates of Competency for Water Works Fitters published in Part I-A of the *Fort St. George Gazette*, dated 27th August 1912, pages 444 and 445, and must be supported by the accompaniments referred to in that rule.

3. The prescribed fee must be paid into a Government Treasury or, if at Madras, into the Bank of Madras on or before the 31st March 1914, and the receipt given by the Treasury Officer or the Bank of Madras must be securely fastened to the application together with other enclosures.

4. Each application should be sent direct to the undersigned post paid, superscribed and addressed as follows.—

[*Application for admission to the Examination for Water Works Fitters.*]

The Sanitary Engineer to Government of Madras and President, Board of Examiners,
Chepauk, Madras.

Insufficiently stamped covers will be rejected.

5. Candidates should fill in their applications legibly and write their names and address distinctly and in full and fill in the application form correctly to the best of their knowledge and belief. Any candidate who makes any false representation for the purpose of seeking admission to the examination will be criminally prosecuted. Applications defective in any particular will be returned.

6. For any information that may be required candidates are referred to the rules published in Part I-A of the *Fort St. George Gazette*, dated 27th August 1912, pages 444 and 445.

7. Application forms and copies of the rules for the examination may be had on application to the undersigned.

W. HUTTON,
Sanitary Engineer to Government, and President, Board of Examiners.

Office of the Sanitary Engineer to Government.
Chepauk, Madras, 9th March 1914.

VACANCIES.

APPLICATIONS are invited from Trained Uriya candidates for the post of the Board Sessional Schoolmaster (temporary for six months) from 1st April 1914 on a salary of Rs 25 a month The selected candidates should be able to join duty on 1st April 1914.

V. NARASIMHARAYUDU,
Assistant Inspector of Schools, Ganjam District.

Office of the Assistant Inspector of Schools,
Berhampur, 24th February 1914.

WANTED immediately a Lower Secondary Trained Teacher for the Penitentiary School who is able to teach convicts English, Tamil and Telugu. Salary Rs. 20 per mensem For other particulars apply to the undersigned.

G. W. MACONOCHIE, M.B., Capt., I.M.S.,
Superintendent of Prisons.

Office of the Supdt. of Prisons, the Penitentiary,
Madras, 26th February 1914.

APPLICATIONS are invited from Trained Secondary Grade Teachers whose optional language is Telugu for the Headmaster's posts on Rs. 25 in the Board Higher Grade Elementary Schools at Gudur, Kovur, Arnakur, Kullur, Pamur and Podili and in the Board Incomplete Secondary School at Kavali

Applications are also invited from Secondary School-Leaving certificated men for posts in Board schools on Rs. 20 and 15.

Applications with testimonials if any, should reach this office not later than the 21st March next.

M. RANGASWAMI AYYANGAR,
Assistant Inspector of Schools.

Office of the Assistant Inspector of Schools,
Nellore, 1st March 1914.

APPLICATIONS are invited from Trained Telugu Teachers of the secondary grade for the post of an Assistant Master in the Reformatory School, Chingleput, salary Rs 20 per mensem. Applicants should state their age and qualifications and submit their applications, if they are employed in any schools at present, through the Managers of their institutions with copies of testimonials. Only those whose optional language is Telugu need apply.

F. C. ROGERS, Capt., I.M.S.,
Ag. Superintendent.

Reformatory School, Chingleput,
2nd March 1914

APPLICATIONS are invited for the post of a Marathi Teacher on Rs. 30 per mensem in the Civil and Military station, Bangalore. The post is at present temporary for one year from the 1st April 1914. Applications, which should furnish the following particulars, should be sent to the undersigned as early as possible. The selected candidate will be expected to join duty on the 1st April 1914

(1) Name; (2) age; (3) caste; (4) present appointment with salary; (5) qualifications, general and professional; (6) copies of testimonials, if any.

T. O. HODGES,
Inspector of Schools, Ninth Circle.

Civil and Military Station, Bangalore,
13th March 1914.

APPLICATIONS are invited from Graduates, preferably in History, with a knowledge of Sanskrit and one or more of the South Indian vernaculars, for the post of Archæological Assistant at the Government Museum, Madras, on a monthly pay of Rs. 100 rising to Rs. 150 by annual increments of Rs. 5.

The candidate selected will be placed on training under the Superintendent, Archæological Survey, Southern Circle, for a period of two years. During that period he will be on probation and will be paid monthly pay of the post, namely, Rs 100. At the end of the two years, if his work is found satisfactory, he will be confirmed in his appointment, on his executing a bond undertaking to serve Government for a period of five years or to refund the salary drawn by him during the probationary period in the event of his leaving the service earlier without special permission.

Applications stating age and qualifications, with copies of testimonials, should reach the undersigned on or before Wednesday, the 15th April 1914 Candidates who have already applied for the post, with reference to the advertisement previously published, are informed that their applications will be duly considered, unless they signify their intention to withdraw, and that they need not submit fresh applications.

J. H. HENDERSON,
Superintendent, Government Museum.

Madras 14th March 1914.

MADRAS PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART I-B

OF

THE FORT ST. GEORGE GAZETTE.

No. 11.] MADRAS, TUESDAY EVENING, MARCH 17, 1914. [PRICE, 6 *pies*.

GOVERNMENT EXAMINATIONS.

SPECIAL TEST EXAMINATIONS—OCTOBER 1913.

The following candidates are also declared to have passed the undermentioned SPECIAL TEST.

[Applications for certificates should be made in accordance with the notice regarding Issue of Certificates published in the Fort St. George and District Gazettes in February last.]

[N.B.—*Applications from unsuccessful candidates asking for information as to the cause of failure or for a re-valuation of their answer papers will not be attended to.*]

Number in order of proficiency.	Number in general register.	Name of candidate.	Place of examination.	Age.	Highest general education test passed.	Designation of office held
		CRIMINAL JUDICIAL TEST—LOWER GRADE.				
		SECOND CLASS.				
	704	Kolla Pattabhiram Nayudu.	Vizagapatam.	YRS. 43	Middle School Examination.	Jailor, Sub-Jail, Koraput, Vizagapatam Agency.
	2319	M. Murugesa Mudali.	Salem ..	25	Matriculation.	Sub Inspector of Police, Paramathi.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 13th March 1914.

G. MADDOX,
Secretary.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

B-Sup.-1

THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 11.] MADRAS, TUESDAY EVENING, MARCH 17, 1914. [Price, 7 as. 6 p.

Part II.—Miscellaneous Notifications.

CONTENTS.

	PAGE
Appointments, Leave of Absence, &c.—	
Judicial, Board of Revenue, Forest Public Works and Medical	549-551
Notifications—	
General	551
Judicial . . .	556
Educational	568
Public Works	569
Marine	570
Military ..	571
Revenue	571
Post Office	577
Official Advertisements ..	577
Vacancies ..	603
Private Advertisements ..	605
Supplements:—	
Abstract of Season Report for the week ending 14th March 1914.	
Abkari Notice.—List of Arrack, Ganja and Opium Shops and Foreign Liquor Taverns sold in Madras Town for the Lease 1914-1915	
Meteorological Results	
Table of Rainfall recorded at Stations in the Madras Presidency for the month of January 1914	
Unclaimed sums in the Court of Small Causes, Madras.	

APPOINTMENTS, LEAVE OF ABSENCE, &c.

Judicial.

No. 14.—*Transfers.*—The following transfers of District Munsifs have been ordered by the High Court:—

(1) M.R.Ry. Tanukkadam Mudumbi Venkataraghava Acharl Avargal, from Karur to Chidambaram (*to join at once*).

(2) M.R.Ry. Tittakudi Sundaram Ayyar Avargal, from Chidambaram to Karur (*to join at once*).

High Court of Judicature, Madras,
12th March 1914.

No. 15.—*Appointment.*—M.R.Ry. Karur Narasa Ayyar Kuppuswami Ayyar Avargal, B.A. B.L., Sheristadar of the District and Sessions Court of South Arcot, is appointed to act as District Munsif, Fourth Grade, and is posted to Tiruvalur (Tanjore district) (*to join at once*).

High Court of Judicature, Madras,
14th March 1914.

C. G. MACKAY,
Registrar.

Board of Revenue.

Land Revenue.

Leave.—Under art. 282 of the Civil Service Regulations, the Board has granted privilege leave to Mr. E. H. Bower, Deputy Collector, Saidapet Division, Chingleput district, for one month from 2nd May 1914 or date of relief.

Office of the Board of Revenue (Land Revenue),
Madras, 10th March 1914.

Leave.—Under article 280 of the Civil Service Regulations, the Board has granted privilege leave to M.R.Ry. Rao Bahadur C. Gopalan Nair Avargal, Divisional Officer, Mangalore, South Canara district, for one month from 12th April 1914 or date of relief.

Office of the Board of Revenue (Land Revenue), Madras, 11th March 1914.

W. S. McFARLAND, *Secretary.*

SALT, ABKARI AND CUSTOMS DEPARTMENT.

Transfers.—Muhammad Shah Ali Sahib, Assistant Inspector, is transferred from the Rajahmundry to the Penugadaru Circle. To join on relief.

M.R.Ry. Addari Venkataswami Nayudu, Assistant Inspector, is transferred from the Penugadaru to the Bobbili Circle. To join on relief.

M.R.Ry Kuppuswami Ayyangar Viraraghava Achari, Assistant Inspector, is transferred from the Bobbili to the Rajahmundry Circle. To join expeditionsly without awaiting relief.

Board of Revenue (Separate Revenue), Chepauk, 10th March 1914.

Extension of Leave.—Under article 280 of the Civil Service Regulations, Mr. William George Oliver, Inspector is granted an extension of privilege leave for three days, in continuation of the privilege leave for two months granted to him in Board's Notification, dated 7th October 1913, published on page 1710, Part II of the *Fort St. George Gazette*, dated 14th October 1913.

Transfers.—Mr. Bertie Millar Marriott, Inspector, is transferred from the Tranquebar to the Rajahmundry Circle To join on relief.

Mr. Charles Robert Mackinnon, Inspector, is transferred from the Rajahmundry to the Nandyal Circle, vice Mr Richard Marshall Brookes, Inspector, granted leave. To join on relief.

M R Ry Tiruvadi Ayyangar Jagannatha Ayyangar, Assistant Inspector, is transferred from the Arni Circle (Sastavasal Ganja Storehouse) to the charge the Tranquebar Circle. To join urgently on relief.

This cancels his posting to the charge of the Nandyal Circle ordered in Board's Notification, dated 12th February 1914, published on page 393, Part II of the *Fort St. George Gazette*, dated 17th February 1914.

Board of Revenue (Separate Revenue), Chepauk, 13th March 1914.

F. F. THOMAS, *Ag. Secretary.*

FOREST.

Reduction.—M.R.Ry. A. Hanumantha Rau, Ranger, Second Grade, East Cuddapah district, is reduced to Ranger, Third Grade, for a period of three months.

Madras, 8th March 1914

Transfers.—Ranger M R Ry. C. M. Kunhiraman Nair is transferred from Gunter to Cuddapah—to join immediately on relief and report himself to the District Forest Officer, Cuddapah, for orders.

Ranger M.R.Ry S. Vasudeva Reddi to hold charge of Gunter Range in addition to Bapatla Range and to relieve Ranger M.R.Ry. C. M. Kunhiraman Nair forthwith.

Madras, 11th March 1914.

H. E. BRYANT, *Ag. Conservator of Forests, Central Circle.*

PUBLIC WORKS.

Reversion.—

With effect from 23rd February 1914. In consequence of the return from leave on medical certificate of M R Ry. Mevalanchikara Narayana Ayyar Ramakrishna Ayyar Avargal, Supervisor, First Grade.

M R.Ry V. Suryanarayana Rao, from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

Fort St. George, 9th March 1914.

Promotions.—The promotions of the following permanent Upper Subordinates to Overseer, First Grade, temporary, with effect from the 1st January 1914 are from Overseer, Second Grade, *on probation*, and not from Overseer, Second Grade, as notified in Part II of the *Fort St. George Gazette*, dated 3rd February 1914 :—

M.R.Ry. Ramaswami Ayyar Kaleswara Ayyar.
M.R.Ry. P. S. Padmanabha Ayyar.

Fort St. George, 10th March 1914.

S. B. MURRAY, *Offg. Chief Engineer, P.W.D.*

Leave.—Under article 280 of the Civil Service Regulations, Sergeant J. E. Foulkes, Supervisor, Second Grade, temporary rank, on the Vizagapatam division, is granted privilege leave for seventeen days from 4th March 1914 or date of relief.

Camp Dowleishwaram, 5th March 1914.

F. M. LACEY, *Superintending Engineer, I Circle.*

Re-posting.—M.R.Ry. Gudur Lakshmana Rau, Overseer, Second Grade, posted to this Circle in Chief Engineer's Memorandum No. 1912-C., dated 5th March 1914, is re-posted to the Kistna Western division

Bezwada, 14th March 1914.

C. MILDRED,
Superintending Engineer, II Circle.

Leave.—Under Article 260, Civil Service Regulations, privilege leave for one month is granted with effect from the 7th March 1914 to M.R.Ry S Panchapagesa Ayyar, Overseer, Second Grade, Karnool division

Bellary, 12th/13th March 1914.

R. W. FORMBY,
Offg. Superintending Engineer, III Circle

Leave.—Under article 260 of the Civil Service Regulations, privilege leave for two months and fifteen days, with effect from 4th April 1914 forenoon, is granted to M.E Ry. H Sankaranarayana Ayyar, Supervisor, Second Grade, temporary, employed on the reinvestigation of the Vengalapuram Project, Mopad Project division.

Madras, 10th March 1914.

A. H. MORIN,
Superintending Engineer, V Circle.

Leave.—Under article 260 of the Civil Service Regulations, 6th edition, M.R.Ry. J R Sivasubrahmanya Ayyar, Supervisor, First Grade, is granted privilege leave for a period of one month from the 8th March 1914.

Madras, 10th March 1914.

W. HUTTON,
Superintending Engineer,
Sanitary Engineer to Government.

MEDICAL.

Reversion and Posting.—Civil Assistant Surgeon T. R. Lakshmana Perumal Pillai, L.M. & S., on relief at Berhampur, to revert to his permanent appointment as Assistant to District Medical and Sanitary Officer, North Arcot.

Civil Assistant Surgeon H. Ganeshsundara Rao, L.M. & S., on relief at Vellore, is posted to act as Assistant to District Medical and Sanitary Officer, Karnool, *vice* Civil Assistant Surgeon K. Vittal Rao, L.M. & S., proposed to be granted leave.

Appointment.—Civil Assistant Surgeon S Rama Saliga, B.A., M.B and C.M., on relief at Local Fund Hospital, Karkal, is appointed to act as Assistant to the District Medical and Sanitary Officer, South Canara, *vice* Civil Assistant Surgeon V. Varghese, L.M. & S.

Madras, 9th March 1914.

Postings.—Civil Assistant Surgeon F. T. Watson, L.M. & S., permitted to cancel the unexpired portion of his leave, is placed at the disposal of Chairman, Municipal Council, Tirupattur, *vice* Civil Assistant Surgeon O. M. Philip, L.M. & S.

Civil Assistant Surgeon O. M. Philip, L.M. & S., on relief at Tirupattur, is placed at the disposal of President, District Board, South Canara, *vice* Civil Apothecary A. F. Mathias, L.M. & S., proposed to be granted leave.

Madras, 10th March 1914.

Extension of Leave.—Civil Assistant Surgeon B. K. Narayana Rao, B.A., L.M. & C.M., is granted an extension of three months' leave on loss of pay with effect from 4th June 1914.

(By order.)

C. A. F. HINGSTON, Captain, I.M.S.,
Personal Assistant to the Surgeon General with the Government of Madras.

Madras, 12th March 1914.

GENERAL NOTIFICATIONS.

REMOVAL OF OFFICES.

The Offices of the Tamil, Telugu, Malayalam and Canarese Translators to Government will be removed on the 16th March 1914 to Edmboro House, Whannel's Road, Egmore.

2 All communications to these Officers and the Senior Translator to Government should be sent to the above address from that date.

No. 20, Randall's Road, Vepery,
Madras, 5th March 1914.

V. RAGHAVA CHARLU,
Senior Translator to Government.

TREASURE TROVE.

It is hereby notified, under section V of the Indian Treasure Trove Act (VI of 1878), that on or about the 18th day of June 1913, treasure consisting of the undermentioned articles valued at Rs. 38 * (thirty-eight) approximately was found hidden in a well in survey No. 206 belonging to one Pulsheri Gurnanda Medah of Tirupati in the village of Thimmanaidupalem in Chandragiri taluk, Chittoor district.

Description of property.	Value. About Rs.
Red wood weighing 94½ maunds and consisting of 24 chiselled posts, 41 unchiselled posts and 5 pieces	38

All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of Chittoor at his office on the 15th day of May 1914 in order to the matter being enquired into and determined in accordance with the provisions of the Act.

* Value of the articles at present secured.

Chittoor Collector's Office,
5th December 1913.

A. FOTHERINGHAM,
Collector.

It is hereby notified, under section 5 of the Indian Treasure Trove Act (VI of 1878), that, on the 8th day of February 1914, treasure consisting of the undermentioned articles valued at about Rs. 40 was found hidden in the village-site poramboke land in the village of Srirangarajapuram in the Wandiwash taluk, North Arcot district:—

Description of property.		Value.
Four silver bangles, hollow Two silver bangles do. Two do. solid. One silver bar (solid, 9 inches long) One brass vessel, big One do. small	Weighing 58½ tolas	About Rs. 40

All persons claiming the treasure or any part thereof are hereby required to appear personally or by agent before the Collector of North Arcot at his office on the 11th day of July 1914 in order to the matter being enquired into and determined in accordance with the provisions of the Act.

North Arcot Collector's Office, Vellore,
23rd February 1914.

N. E. MARJORIBANKS,
Collector.

It is hereby notified, under section 5, clause (a), of the Indian Treasure Trove Act VI of 1878, that, on or about the 19th of December 1913, treasure consisting of 2 round gold plates, 1 foot of Vishnu (gold) and 13 small pieces of gold to the value of Rs. 95 was found by Sara Rumulu, son of Sambayya, and by Sara Krishnamma while digging a dorsum (a pit) in the yard of Sara Sambayya of Kolanka, Pittapur division in the district of Godavari in the Presidency of Madras.

2. All persons claiming the said treasure or any part thereof are hereby requested to appear in person or by an authorised agent before the Collector, Godavari district, in his office at Cocanada on 1st July 1914 at 11 A.M., with a view to the matter being enquired into and determined in accordance with the provisions of the Act.

Godavari Collector's Office,
12th January 1914.

E. B. ELWIN,
Collector.

It is hereby notified, under section 5 of the Indian Treasure Trove Act (VI of 1878), that, on the 21st day of September 1913, treasure consisting of the undermentioned articles valued at about Rs. 71-8-0 was found hidden in the village-site poramboke land in the village of Tayyar in the Wandiwash taluk, North Arcot district:—

Description of property.	
Three gold saradus Six gold hooks Two gold flat pieces One gold ring One gold thali	All valued at about Rs. 71-8-0

All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector of North Arcot at his office on the 25th day of March 1914 in order to the matter being enquired into and determined in accordance with the provision of the Act.

North Arcot Collector's Office, Vellore,
8th November 1913.

N. E. MARJORIBANKS,
Collector.

It is hereby notified, under section 5 of the Indian Treasure Trove Act (VI of 1878), that, on the 13th day of July 1913, the treasure hereunder described was found in the site belonging to Venkammal, guardian of minor Ramakrishna Nayudu, in S. No. 128 village-site of Nannin village, Saidapet taluk, of the Chingleput district by Para Perumal of the village :—

Description of treasure.		
1. Gold vali	..	2
2. Gold potu	..	1
3. Gold chittus	..	2
4. Gold earring	..	1
5. A small gold wire	..	1
Total	..	7, valued at Rs. 41.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector at his office at Saidapet on the 11th day of April 1914 with a view to the matter being enquired into and determined in accordance with the provisions of the Act.

Chingleput Collector's Office, Saidapet, 6th November 1913. S. F. RICE, *Collector.*

It is hereby notified, under section 5 of Act, VI of 1878, that the undermentioned treasure consisting of jewels was found by one Avudai, daughter of Sudalaimuthu Kuna of Punajeri village, Tinnevelly taluk, Tinnevelly district, on the 22nd November 1913, in survey No. 1783, grazing ground, poramboke, on the bank of the Chithar river, while she was rooting out kurundi bushes (*செடிகள்*) for the reclamation of the field for cultivation :—

Serial No.	Description and number of the articles.	Approximate value. Rs. a. p.
1.	Gold ornament worn in the neck (thanga kambi kurai 2)	34 0 0
2	Gold ornament worn in the ear (thanga vazhi 2)	1 4 0
3	Gold pieces (thanga pottu 2)	0 8 0
4.	Silver broken pieces 3	0 6 0
5.	Silver ornament worn in foot (pach 2)	0 2 0
6	Gold ornament worn on the ear with a white stone in the centre (thirukkuppu)	5 0 0
7	Copper vessel with lid (kapparai with lid)	0 0 0
		41 1 0

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent duly authorised before the Collector of Tinnevelly at his office at Sokkarakulam on 1st day of June 1914 at 11 A.M. in view to the claims being enquired into and determined according to law.

Tinnevelly Collector's Office, 16th December 1913. G. H. B. JACKSON, *Collector.*

It is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that about the 12th December 1913, the undermentioned treasure is said to have been found in Nagulapadu village of the Atmakur taluk by Vaidyula Venkata Subbareddi and his servant Sanpogu Narasigadu while digging earth in S. No. 361 of Nagulapadu held on a ryotwari patta by Sanvarapu Venkatasami Reddi and nine others :—

Details of the find.	Weight. TOLAS.	Estimated value. Rs
A pot of small gold coins usually known as "Panam" or "Ruka" of which 328 has been recovered from the finders	10½	140

All persons claiming the said treasure or any portion thereof are requested to appear in person or by agent before the Collector at Nellore at his office in Nellore on Monday the 6th July 1914 in view to their claims being enquired into and disposed of according to law.

Nellore Collector's Office, 18th January 1914. R. RAMACHANDRA RAO, *Collector.*

It is hereby notified, under section 5 of the Indian Treasure Trove Act (VI of 1878), that on the 16th November 1913 the treasure hereunder described was found in the site belonging to Subroya Mudali in S. No. 220 of Punnakkam village, Conjeeveram taluk of the Chingleput district, by Thiruvengada Mudali of the village :—

Description of the treasure.

(1) One stone idol of Subramaniaswami.
(2) Do. of Valli.
(3) Do. of Dattayanai Ammal
(4) Do. of Iswari

All valued at Rs. 20.

2. All persons claiming the said treasure or any part thereof are hereby required to appear personally or by agent before the Collector at his office at Saidapet on the 24th day of June 1914 with a view to the matter being enquired into and determined in accordance with the provisions of the Act.

Chingleput District Collector's Office, Saidapet, 19th January 1914. S. F. RICE, *Collector.*

It is hereby notified, under section 5 of Act VI of 1878, that the undermentioned articles of treasure were found by (1) Poariah Kandiah and (2) Subbiah Kandiah, sons of Duraiswami Kandian of Pongamoor village, Tanjore taluk, and (3) their mother Ponnammal while digging their patta lands in survey No 241 S, of Pongamoor village, Tanjore taluk and district about 24 months ago :—

	Description of articles.	Weight in ozs.	Approximate value. Rs. A. P.
1.	Nataraja	140	52 8 0
2.	Somaskandar	40	15 0 0
3.	Do Ambal with pedam	42½	15 15 0
4.	Prathosha Moorthies	19	7 2 0
5.	Vallammai	1	0 6 0
6.	Deivanai	1½	0 9 0
	Total ..	244	91 8 0

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Tanjore, at his office on the 15th June 1914, in view to the matter being enquired into and determined according to law.

Tanjore Collector's Office,
8th January 1914.

R. B. WOOD,
Collector.

It is hereby notified, under section 5 of Act VI of 1878 that the undermentioned articles valued at Rs. 24-5-0 have been discovered by M R.Ry. S. Sambasiva Chettiar, High Court Vakil, Mayavaram, Tanjore district, from S. No. 9, classed as nathan of Pottamangalam vetham, Mayavaram taluk, while making some excavation for a building :—

Description of articles.	Weight	Approximate value. Rs. A. P.
Twenty-two broken gold beads and one gold pattakarai 6½ inch by ¾ inch	6¾ viragandai	24 5 0

2. All persons claiming the said treasure or part thereof, are hereby required to appear personally or by agent before the Collector of Tanjore, at his office on the 15th June 1914, in view to the matter being enquired into and determined according to law.

Tanjore Collector's Office,
8th January 1914

R. B WOOD.
Collector

It is hereby notified, under section 5 of the Indian Treasure Trove Act VI of 1878, that treasure consisting of the undermentioned articles of the value of Rs. 32 was found in a vessel buried in the chilly garden (S No 762 of Kurh village, Kadiri taluk, known as Jamal Khan Madi or Chovavu Vara Madi) of Gatte Chinnarappa of Kurh village, Kadiri taluk of Anantapur district, Madras Presidency :—

Description of articles	Weight.	Estimated value. Rs.
Fifteen small circular pieces of gold, bearing the image of Vishnu on one side and some inscription on the other and locally known as "Madas"	2⅛ tolas	32

All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Anantapur at his office at Anantapur on the 8th day of June 1914 in view to the matter being enquired into or determined according to law.

Anantapur Collector's Office,
17th January 1914.

S. W. G. I. MacIVER,
Collector.

Under section 5 of the Indian Treasure Trove Act, VI of 1878, it is hereby notified for the information of all concerned that, on or about the 10th January 1914, the treasure mentioned below was found by Valacchan Vittil Raman of Chettipalchari amsom, Wallovanad taluk, near an abandoned well :—

	Approximate value. Rs.
One gold bangle	65

All persons claiming the treasure or any portion thereof are directed to appear personally or by agent before the Collector of Malabar at Calicut on 27th July 1914 at 11 A.M. and establish their claims.

Malabar Collector's Office, Calicut,
12th March 1914.

C. A. INNES,
Ag. Collector.

SANITARY COMMISSIONER.

Return showing the Births and Deaths registered in the Municipalities of the Madras Presidency containing 20,000 inhabitants and upwards and in the Cossamand Municipality for the week ending 15th February 1914.

Municipalities.	Population according to the Census of 1911	BIRTHS. Class				Total Births.			DEATHS. Class.				Total Deaths.			Causes of Death.								Ratio per 1,000 of population per annum	
		Christians.	Hindus.	Mahomedans.	Other Classes.	M.	F.	Total	Christians.	Hindus.	Mahomedans.	Other Classes.	M	F.	Total.	Cholera.	Small-pox.	Plague.	Fevers.	Diarrhœa and Dysentery.	Bowel complaints (non-Cholera).	Injuries.	All other causes.	Total Births	Total Deaths.
Madura ..	134,130	3	51	7	.	34	30	64	6	110	6	..	58	61	119	17	26	..	18	16	2	1	81	24·9	45·8
Trichinopoly ..	123,512	4	65	12	4	44	30	74	5	56	15	..	36	34	70	..	..	..	6	13	..	..	51	31·2	29·6
Calicut ..	73,617	3	33	23	..	32	27	59	6	21	17	..	19	25	44	..	..	..	3	9	1	1	30	30·2	23·8
Kumbakonam ..	64,647	1	35	1	..	20	17	37	1	48	6	..	26	28	53	4	2	..	1	9	5	..	33	29·8	42·7
Tanjore ..	60,341	2	32	3	..	16	22	37	6	36	..	..	28	27	55	18	..	..	4	9	..	..	24	32·0	47·3
Negapatam ..	60,165	2	18	8	..	16	12	28	8	68	36	..	45	60	108	48	..	6	..	11	3	..	39	24·3	91·0
Salem ..	59,163	..	62	2	..	34	31	65	..	95	2	..	49	48	97	..	..	..	..	..	2	..	..	35·3	85·2
Cuddalore ..	56,574	1	28	..	..	12	16	30	1	96	2	..	52	44	96	..	..	..	4	5	1	2	24	57·8	52·8
Cocanada ..	54,110	..	58	..	..	30	23	53	..	16	..	..	8	7	15	..	..	..	14	6	5	..	29	27·7	50·7
Conjeevaram ..	53,856	..	33	..	..	9	24	33	..	93	2	1	17	22	39	..	..	..	2	2	..	..	11	54·9	14·8
Vellore ..	49,743	1	33	6	..	23	17	40	..	29	9	..	18	20	38	..	..	..	1	6	..	..	27	31·6	37·9
Rajahmundry ..	48,417	1	24	2	..	17	10	27	..	23	1	..	14	13	27	..	2	..	7	2	..	..	32	41·6	39·8
Mangalore ..	48,412	18	28	2	..	19	27	46	4	10	..	..	6	8	14	..	..	1	..	3	1	1	15	29·1	29·3
Coimbatore ..	47,067	4	20	1	..	16	13	25	2	30	1	..	16	17	33	..	1	2	..	3	..	..	6	29·6	15·2
Palamcottah ..	44,900	7	16	7	..	11	13	24	1	13	8	..	10	10	22	1	..	..	..	9	1	2	14	27·7	30·8
Tinnevelly ..	44,805	..	31	3	..	26	19	34	..	28	..	..	17	12	29	2	..	..	3	7	1	..	7	27·9	25·5
Palghat ..	44,813	1	14	9	..	18	21	24	1	18	6	..	19	16	35	..	..	..	2	4	1	2	12	29·6	39·7
Vizagapatam ..	43,413	2	23	..	..	11	14	25	..	21	..	..	11	10	21	..	..	..	2	2	..	..	12	29·8	29·4
Masulipatam ..	42,123	..	15	3	..	11	8	19	..	14	2	..	7	9	16	..	..	..	2	1	..	1	8	30·9	25·2
Guntur ..	40,529	1	23	7	..	10	11	21	1	44	16	..	23	34	57	..	38	..	2	..	..	..	15	23·8	18·8
Tuticorin ..	40,135	10	15	2	..	15	13	28	4	10	1	..	9	6	15	3	..	..	4	..	..	..	17	27·0	73·3
Ellore ..	37,819	..	15	5	..	11	9	20	..	21	9	..	18	10	28	..	6	..	6	6	..	..	11	26·6	19·5
Vizianagram ..	37,550	1	20	3	..	11	12	24	1	39	1	..	21	20	41	..	..	..	17	16	1	..	11	27·6	31·7
Bellary ..	34,938	1	16	10	..	13	14	27	1	36	21	1	26	33	59	..	18	..	8	4	6	..	11	31·9	56·8
Nellore ..	33,248	1	14	1	..	7	9	16	..	18	2	..	8	12	21	..	..	..	8	1	..	..	25	40·5	79·1
Bezwada * ..	.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	19	25·1	33·0
Adoni ..	31,644	..	12	6	..	12	6	18	..	57	18	..	28	47	85	46	..	..	2	2	..	..	..	..	..
Berhampur ..	31,456	..	25	1	..	12	14	26	..	21	1	..	11	11	22	1	8	..	3	1	5	..	6	29·7	30·8
Pondicherry ..	28,258	..	9	14	..	10	7	23	2	7	7	..	11	5	16	..	..	..	3	..	4	..	7	43·1	36·8
Srivilliputtur ..	28,088	1	20	..	..	13	8	21	..	18	..	..	8	9	18	..	..	..	1	2	4	..	8	41·0	33·5
Cannanore ..	26,957	2	10	10	..	13	9	22	1	6	4	..	9	4	13	..	..	..	..	2	1	1	10	37·7	32·3
Mayaveram ..	27,121	1	17	1	..	10	9	19	..	18	1	..	14	5	19	1	..	..	1	3	..	..	6	34·6	21·6
Karnool ..	26 040	..	5	15	..	12	8	20	..	30	14	..	21	13	34	..	1	..	21	3	1	..	3	40·0	43·1
Dindigul ..	25,052	4	14	3	..	12	9	21	2	18	3	..	11	10	21	..	1	..	4	..	..	..	19	43·7	43·7
Cossamand ..	18,829	6	7	2	1	2	10	16	1	4	..	3	5	2	8	..	..	..	..	1	4	..	2	49·8	22·1
Total ..	1,259,776	75	827	168	7	560	512	1,072	48	970	198	5	801	831	1,222	89	136	10	148	154	59	13	818	34·0	50·1

* Not received.

Office of Sanitary Commissioner, Madras.
11th March 1914.

N. ANNAJI RAO, *Manager and Assistant, Office of Sanitary Commissioner.*

Return showing the Births and Deaths registered in the Municipal limits of the Madras Presidency containing 20,000 inhabitants and upwards and in the Ootacamund Municipality for the week ending 20th February 1914.

Municipalities.	Population according to the Census of 1911	BIRTHS. Castes. Christians	Hindus.	Mahomedans.	Other classes.	Total Births. M.	F.	Total.	DEATHS. Castes. Christians.	Hindus.	Mahomedans.	Other classes.	Total Deaths. M.	F.	Total.	Causes of Death. Cholera.	Small-pox.	Plague.	Fevers.	Diarrhœa and Dysentery.	Bronchitis, Pneumonia and other Respiratory diseases.	Injuries.	All other causes.	Ratio per 1,000 of population per annum. Total Births.	Total Deaths.
Madura ..	134,130	1	70	8	..	33	41	78	1	80	7	..	51	40	91	16	16	..	16	6	1	1	46	30·3	35·5
Trichinopoly ..	123,512	7	51	6	..	33	24	57	7	66	11	..	46	38	84	..	..	..	..	10	11	..	6	28·8	35·5
Calicut ..	78,417	5	34	28	..	29	38	67	2	36	10	..	27	17	44	..	..	..	..	4	6	3	1	44·6	29·2
Kumbakonam ..	64,647	..	27	1	..	10	18	28	..	36	2	..	17	21	38	..	..	..	..	5	4	1	..	22·6	30·6
Tanjore ..	60,841	3	30	3	..	24	21	45	4	37	13	..	28	26	54	10	..	1	2	6	..	1	34	11·6	46·7
Negapatam ..	48,108	3	23	4	..	16	14	30	..	48	20	..	28	37	65	15	..	..	..	5	2	..	44	26·0	66·8
Salem ..	59,153	1	51	3	..	23	32	55	1	35	3	..	14	25	39	..	..	..	3	8	2	..	28	48·5	34·4
Cuddalore ..	56,874	..	41	3	..	23	22	44	1	51	3	..	27	27	54	1	..	..	14	6	4	..	25	40·8	49·8
Coonada ..	54,310	..	62	6	..	21	37	58	..	34	4	..	10	18	28	..	..	..	..	5	5	..	18	66·8	27·0
Conjeveram ..	53,364	..	30	..	..	13	17	30	..	24	..	..	21	13	34	..	..	..	1	5	..	2	26	29·3	32·9
Vellore ..	49,746	2	20	6	..	10	17	27	..	24	4	..	17	11	28	..	..	1	..	6	4	..	26	28·8	29·3
Rajahmundry ..	48,417	..	27	1	..	13	15	28	..	17	1	..	6	12	18	..	..	..	10	1	1	1	5	30·2	19·4
Mangalore ..	48,412	6	23	4	..	17	16	33	7	14	3	..	12	11	23	..	..	1	1	5	1	2	13	35·5	24·8
Coimbatore ..	47,007	2	27	..	..	14	15	29	1	40	1	..	28	14	42	..	1	5	..	12	2	..	22	32·2	43·3
Palamcottah ..	44,809	4	16	12	..	10	21	31	1	20	2	..	10	13	23	1	..	..	2	7	3	..	10	36·0	28·7
Tinnevelly ..	44,805	..	28	..	..	15	13	28	1	24	4	..	17	23	40	12	1	..	1	2	2	..	21	34·6	41·4
Palghat ..	44,310	1	24	5	..	24	16	40	..	27	3	..	19	11	30	..	..	..	8	3	..	3	18	47·1	35·3
Tanjore ..	43,413	..	35	..	..	18	7	25	..	25	..	..	18	12	30	..	..	..	5	9	..	..	11	30·0	30·0
Trivandrum ..	42,123	1	20	3	..	11	13	24	..	30	..	..	11	11	22	..	..	..	10	..	..	..	12	29·7	27·2
Madhavam ..	42,123	1	20	3	..	11	13	24	6	41	11	..	26	31	57	..	34	..	6	..	3	..	15	24·4	73·3
Guntur ..	40,529	2	10	1	..	9	10	19	2	11	2	..	10	7	17	..	..	..	2	2	1	..	12	20·9	22·1
Tuticorin ..	40,185	8	8	3	..	11	8	20	1	22	3	..	14	11	25	..	..	..	8	2	..	1	16	52·4	65·5
Ellore ..	37,819	..	32	5	..	18	20	38	1	22	..	..	13	10	23	..	..	..	12	4	2	..	5	31·8	31·2
Vizianagram ..	37,850	..	23	..	..	14	12	26	6	42	15	1	37	26	63	..	28	..	4	5	6	..	21	49·2	94·0
Bellary ..	34,858	1	23	2	..	16	10	26	1	14	4	..	13	7	16	..	..	..	4	1	..	..	14	25·1	29·9
Nellore ..	33,240	1	23	2	..	7	9	16	..	7	3	..	4	6	10	..	..	..	2	1	2	..	6	26·5	15·6
Berwada ..	32,867	..	15	3	..	8	9	18	..	31	11	..	20	20	42	..	33	..	1	1	..	..	12	46·1	64·2
Adoni	31,848	..	23	3	1	12	16	28	..	11	2	..	6	7	13	1	4	..	2	..	..	..	3	29·6	21·5
Berhampur ..	31,456	..	14	2	..	11	7	18	1	7	13	..	13	8	21	..	..	..	5	4	..	..	8	31·7	37·4
Tellicherry ..	29,256	3	7	20	..	19	10	29	1	15	..	..	8	12	16	..	..	..	1	1	2	..	12	48·4	28·7
Srivilliputtur ..	29,065	..	27	..	..	11	16	27	..	8	10	..	14	8	18	..	..	..	..	2	2	..	12	43·1	28·6
Cannanore ..	28,957	5	1	18	..	11	13	24	..	25	..	..	13	15	28	1	..	..	9	4	..	..	16	34·8	44·2
Mayavaram ..	27,121	..	18	..	..	5	16	21	..	13	..	..	16	12	28	..	2	..	10	3	4	..	5	30·0	56·2
Arcot ..	26,040	..	11	4	..	7	8	15	2	11	1	..	10	4	14	..	..	..	1	6	..	..	10	31·2	28·2
Dindigal ..	25,052	3	12	1	..	8	12	16	4	1	..	2	6	1	7	..	..	..	..	1	3	..	3	33·2	19·4
Ootacamund ..	18,829	3	3	..	4	7	6	12																	
Total ..	1,062,043	65	890	164	6	626	508	1,134	61	937	187	3	628	550	1,178	61	125	16	162	142	69	25	823	35·2	39·9

Office of Sanitary Commissioner, Madras,
11th March 1914.

N. ANNAJI RAO, *Manager and Assistant,*
Office of Sanitary Commissioner, Madras.

Statement showing Plague Seizures and Deaths in each district of the Madras Presidency from August 1898 to 14th March 1914

District.	First period (August 1898 to June 1899).		Second period (July 1899 to June 1900).		Third period (July 1900 to June 1901).		Fourth period (July 1901 to June 1902).		Fifth period July 1902 to June 1903).		Sixth period (July 1903 to June 1904).		Seventh period (July 1904 to June 1905).		Eighth period (July 1905 to June 1906).		Ninth period (July 1906 to June 1907).		Tenth period (July 1907 to June 1908).		Eleventh period (July 1908 to June 1909).		Twelfth period (July 1909 to June 1910).		Thirteenth period (July 1910 to June 1911).		Fourteenth period (July 1911 to June 1912).		Fifteenth period (July 1912 to June 1913).		Sixteenth period (1st July 1913 to 14th March 1914).		Grand total.	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Anantapur	106	104	8	5	6	6	91	89	105	105	1,691	1,694	1,731	1,344	7	6	28	7	263	179	24	20	1	1	19	19	280	241	207	203	39	47	5,764	4,470
Bellary	305	277	110	94	6	6	6,885	6,240	6,284	6,008	1,650	1,624	10,372	9,205	2,210	1,189	305	207	2,700	1,953	210	127	1	1	1,140	813	12,582	10,180	196	260	84	270	84,545	64,582
Chingleput	6	6	4	4	3	3	7	6	11	4	18	10	5	5	2	2	7	5	28	28	4	3	1	1	3	3	—	—	3	2	2	2	101	67
Chittoor	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	6	6	151	118	179	124	28	34	359	280
Coimbatore	4	3	48	38	—	—	208	201	726	569	6,927	5,196	2,978	2,111	317	244	8	4	209	142	2,134	1,509	4,121	2,873	3,861	1,489	2,303	1,736	1,194	1,316	3,397	2,548	94,734	77,408
Cuddapah	6	6	—	—	—	—	3	3	3	3	601	294	92	70	5	3	—	—	1	1	1	1	1	1	—	—	1	1	310	236	—	—	917	704
Ganjam	1	—	1	—	1	1	—	—	—	—	13	4	30	5	3	3	6	6	1	1	4	4	1	1	—	—	—	—	3	3	1	1	69	30
Godavari	—	—	—	—	—	—	—	—	—	—	—	—	—	—	4	4	6	6	1	1	—	—	—	—	—	—	3	3	6	6	—	—	57	32
Guntur	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	1	4	3	—	—	6	4
Kistna	—	—	—	—	—	—	—	—	—	—	1	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	—
Kurnool	173	143	—	—	—	—	18	8	810	488	972	316	349	170	8	4	—	—	1	1	—	—	—	—	4	1	7	1	4	3	—	—	8	4
Madras City	15	11	3	—	11	9	4	4	14	10	11	10	3	3	18	13	4	3	3	3	3	3	3	3	6	6	7	5	1	1	7	5	1,337	999
Madura	1	—	—	—	—	—	8	1	7	7	11	9	37	16	5	3	—	—	4	3	3	3	1	1	7	7	1	1	1	1	1	1	101	68
Nellore	4	—	—	—	4	3	3	1	—	—	3	3	22	8	6	3	—	—	—	—	6	3	56	34	3,823	1,685	6	4	3	3	18	8	1,317	1,153
Nilgiris	8	8	—	—	—	—	2	1	4	2	3	3	37	7	—	—	—	—	1	1	—	—	8	5	1	1	—	—	13	10	7	7	1,876	1,227
Nilgiris, Tda	9	1	—	—	—	—	1	1	28	18	288	83	115	70	109	93	34	31	149	93	338	146	178	116	42	25	253	185	—	—	—	—	13	9
North Arcot	333	311	14	13	44	38	1,633	1,154	2,000	800	1,999	1,429	775	456	63	49	13	4	48	11	13	11	19	6	743	284	1,407	953	1,581	2,384	94	64	8,543	5,600
Nanmad	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2,000	2,000	2,000	2,000	12,000	10,110
Salem	301	268	91	82	1,208	2,112	1,345	1,201	2,702	2,307	1,588	812	2,254	1,720	154	86	307	221	1,005	672	209	201	185	124	3,188	1,220	1,402	1,124	207	264	209	157	22,702	11,588
South Arcot	—	—	6	6	3	3	1	—	7	7	1	1	61	1	61	61	115	115	6	1	1	1	3	3	6	3	20	15	1	1	—	—	242	53
South Canara	1	1	1	—	2	2	20	6	1,110	986	689	470	721	465	200	170	155	115	126	104	140	102	101	101	185	160	209	203	211	179	214	194	4,468	3,640
Tanjore	—	—	—	—	—	—	—	—	1	1	5	1	1	1	1	1	6	6	5	3	6	6	—	—	6	6	1	1	1	1	136	130	136	130
Tinnevelly	—	—	1	—	—	—	—	—	5	5	6	5	1	1	—	—	—	—	—	—	—	—	—	—	—	—	3	3	6	6	18	12	18	12
Trichinopoly	1	1	—	—	—	—	1	1	—	—	—	—	6	6	—	—	—	—	—	—	1	1	—	—	—	—	3	3	—	—	1	1	12	11
Vizagapatam	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	1	1	—	—	78	60	3	3	—	—	1	1	84	66
Ootacamund	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	3	6	6	1	1	10	10
Bandar Road	—	—	—	—	—	—	—	—	—	—	1	1	3	3	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	1	24	8
Trevancore State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	126	113	—	—	—	—	11	8
Ramnapalle State.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	74	13	161	136
Pudukkottai State.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	1,508	1,366	1,110	604	1,402	1,313	11,866	11,193	17,815	14,000	19,911	13,518	19,976	14,045	3,868	2,862	951	700	5,373	4,140	3,538	2,408	5,970	3,764	16,091	9,307	19,885	16,307	6,490	6,258	6,420	6,007	253,233	194,501

MADRAS GOVERNMENT MUSEUM LIBRARY

STATEMENT showing Plague Seizures and Deaths in each infected place in the Madras Presidency for three weeks ending 14th March 1914.

District and Place.	Reported during the week ending 28th February 1914.						Reported during the week ending 7th March 1914.						Reported during the week ending 14th March 1914.					
	Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
Anantapur district	1	—	—	—	1	—	—	—	—	—	—	—	—	—	—	—	—	—
Bellary district	—	—	8	8	8	8	1	1	16	8	17	9	—	—	16	17	16	17
Chittoor district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Conjeeveram Town	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Cuddapah district	—	—	1	1	1	1	—	—	—	—	—	—	—	—	1	1	1	1
Coimbatore district	1	—	43	39	44	39	—	—	33	34	33	34	—	—	13	9	13	9
Kurnool district	—	—	2	2	2	2	—	—	—	—	—	—	—	—	2	1	2	1
Madras Town	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Malabar district	1	1	—	—	1	1	—	—	—	—	—	—	—	—	—	—	—	—
The Nilgiris	—	—	—	—	—	—	—	—	—	—	—	—	—	—	2	—	2	—
North Arcot district	3	4	101	101	104	105	4	2	123	93	127	95	1	2	129	98	130	100
Salem district	2	—	32	30	34	30	—	—	13	14	13	14	—	—	23	21	23	21
South Canara district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mangalore Town	—	—	4	3	4	3	—	—	—	—	—	—	—	—	3	3	3	3
Tanjore district	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Kumbakonam Town	—	—	—	—	—	—	—	—	—	—	—	—	1	1	—	—	1	1
Negapatam Town	—	—	10	12	10	12	—	—	6	6	6	6	—	—	6	6	6	6
Tinnevelly district	—	—	—	—	—	—	1	1	—	—	1	1	1	1	—	—	1	1
Tuticorin port	1	—	—	—	1	—	—	1	—	—	—	1	1	1	—	—	1	1
Tuticorin port	—	—	—	—	—	—	1	—	—	—	1	—	—	—	—	—	—	—
Total	18	7	202	196	220	203	7	6	193	135	197	141	4	6	201	151	205	157

Office of Sanitary Commissioner, Madras,
16th March 1914.

W. A. JUSTICE, Major, I.M.S.,
Sanitary Commissioner for Madras.

JUDICIAL NOTIFICATIONS

PROCLAMATION

Madras to wit

BY virtue of a Precept to me directed by His Majesty's High Court of Judicature at Madras, I hereby proclaim and give notice that a Sessions of Oyer and Terminer and General Gaol Delivery is and for Fort St. George the Town of Madras and the local limits thereof and the places and factories subordinate thereto will be holden at the Court House of the Court at Madras aforesaid on Monday the 6th day of April ensuing the date hereof at eleven o'clock in the forenoon for the trial of all crimes and offences done or committed within Fort St George or the Town of Madras or the local limits thereof and places and factories subordinate thereto and dependant thereon

And also that at the same time and place will be holden a Session of Admiralty for the trial of all crimes and offences done or committed on the High Seas.

And I hereby require and enjoin all persons bound to prosecute and give evidence at the above Sessions or in anywise concerned therein to attend at the time and place aforementioned and not to depart without leave.

Dated this 5th day of March 1914

GOVINDOSS CHATHOORBHOOJADOSS,
Sheriff of Madras.

INVESTITURE OF POWERS.

Under section 28 of the Madras Civil Courts Act, 1873, as amended by section 5 of the Madras Civil Courts Act, 1885, and further amended by the Decentralisation Act, 1914 (IV of 1914), the High Court is pleased to invest M.R.Ry. Krishnama Chettiyar Sundaram Chettiyar Avargal, District Munsif of Coimbatore in the Coimbatore district, with the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts arising within the local limits of his jurisdiction up to the amount of Rs. 250

2. The powers given by this notification are personal and will be exercised by the District Munsif only so long as he continues to be District Munsif of Coimbatore.

3. This notification will have effect from the date of its publication in the *Fort St. George Gazette.*

Under section 28 of the Madras Civil Courts Act, 1871, as amended by section 5 of the Madras Civil Courts Act, 1885, and further amended by the Decentralization Act, 1914 (IV of 1914), the High Court is pleased to invest M.R.Ry. Cahdas Venkatanarasaiya Krishnaswami Ayyar Avargal, District Munsif of Kurnool in the Kurnool district, with the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts arising within the local limits of his jurisdiction up to the amount of Rs. 200.

2. The powers given by this notification are personal and will be exercised by the District Munsif only so long as he continues to be District Munsif of Kurnool.

3. This notification will have effect from the date of its publication in the *Fort St. George Gazette*.

Under section 28 of the Madras Civil Courts Act, 1873, as amended by section 5 of the Madras Civil Courts Act, 1885, and further amended by the Decentralization Act, 1914 (IV of 1914), the High Court is pleased to invest M.R.Ry. Srinivasa Ayyangar Somaswami Ayyangar Avargal, District Munsif of Nellore (Principal) in the Nellore district, with the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts arising within the local limits of his jurisdiction up to the amount of Rs. 200.

2. The powers given by this notification are personal and will be exercised by the District Munsif only so long as he continues to be District Munsif of Nellore (Principal).

3. This notification will have effect from the date of its publication in the *Fort St. George Gazette*.

Under section 28 of the Madras Civil Courts Act, 1873, as amended by section 5 of the Madras Civil Courts Act, 1885, and further amended by the Decentralization Act, 1914 (IV of 1914), the High Court is pleased to invest M.R.Ry. Srinivasa Ranga-swami Ayyangar Avargal, District Munsif of Erode in the Coimbatore district, with the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts arising within the local limits of his jurisdiction up to the amount of Rs. 100.

2. The powers given by this notification are personal and will be exercised by the District Munsif only so long as he continues to be District Munsif of Erode.

3. This notification will have effect from the date of its publication in the *Fort St. George Gazette*.

Under section 28 of the Madras Civil Courts Act, 1873, as amended by section 5 of the Madras Civil Courts Act, 1885, and further amended by the Decentralization Act, 1914 (IV of 1914), the High Court is pleased to invest M.R.Ry. Buttwal Venkata Rao Avargal, District Munsif of Udipi in the South Canara district, with the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts arising within the local limits of his jurisdiction up to the amount of Rs. 100.

2. The powers given by this notification are personal and will be exercised by the District Munsif only so long as he continues to be District Munsif of Udipi.

3. This notification will have effect from the date of its publication in the *Fort St. George Gazette*.

High Court of Judicature at Madras,
13th March 1914.

C. S. MACKAY,
Registrar.

ADJOURNMENT OF COURTS.

In modification of this Court's notification dated the 4th February 1914, notice is hereby given that the Courts in the district will be closed for the annual recess as follows:—

The District and Sessions Court, Coimbatore, the Subordinate Judge's Court, Coimbatore, and the District Munsif's Court, Gudalur,	Two months from Monday, the 20th April 1914 to Friday, the 19th June 1914 (both days inclusive).
The District Munsif's Court of Tiruppur, Erode, Udumalpet and Kollegal.	Six weeks from Monday, the 20th April 1914 to Monday, the 1st June 1914 (both days inclusive).
The Principal and Additional District Munsif's Courts, Coimbatore	Four weeks from Monday, the 20th April 1914 to Sunday, the 17th May 1914 (both days inclusive).

The adjournments regarding the Subordinate Judge's Court, the Nilgiris, Ootacamund will be the same as notified on the 5th February 1914.

During the adjournment, plaints, petitions, etc., will not be received nor copies of papers granted other than those for which applications have been presented before the adjournment and for the delivery of such copies arrangements will be made by each Court.

District Court, Coimbatore,
3rd March 1914.

H. R. BARDSWELL,
Ag. District Judge.

Notice is hereby given that the Civil Courts in the North Arcot district will be closed for the annual recess as follows:—

(1) The District Court and the Subordinate Judge's Court of North Arcot.	For two months from Monday the 20th April to Friday the 19th June 1914, both days inclusive.
(2) The Courts of the District Munsifs of Arni, Chittoor, Madanapalle, Ranipet, Shoolagiri, Tirupati, Tirupattur, Tiruvannamalai and Vellore.	From Monday the 11th May to Friday the 19th June 1914, both days inclusive.

2 No plaint, petition or other paper will be received during the adjournment.

3. Arrangements will however be made for granting copies of judgments, decrees, orders and other papers provided that applications for such copies have been presented before the adjournment.

North Arcot District Court, Chittoor, 24th February 1914

L. G. MOORE, *District Judge.*

Notice is hereby given that the District and Sessions Court and the Subordinate Judge's Court, South Canara, will be closed for the annual recess for two months from Monday the 6th April to Saturday the 6th June 1914, both days inclusive. The District Munsif's Court of Udipi will be closed from Monday the 6th April to Saturday the 16th May 1914, both days inclusive, and the District Munsifs' Courts of Mangalore, Kasaragod, Kundapur Karkal and Puttur from Monday the 27th April to Saturday the 6th June 1914, both days inclusive. No plaints, petitions or other papers will be received during the adjournment.

Arrangements, however, will be made for granting copies of decrees, judgments and other papers (provided that applications for such copies have been made before the recess), for transmission of records in appeals etc., to the High Court, for service and return of processes received from the High Court and for all administrative correspondence.

District Court, South Canara, Mangalore, 24th February 1914

E. L. THORNTON, *District and Sessions Judge.*

Notice is hereby given that the Courts in this district will be closed for the annual recess as follows:—

The District and Sessions Court at Ganjam and the Temporary Subordinate Judge's Court, Berhampur.	For two months from Monday the 27th day of April 1914 to Saturday the 27th day of June 1914, both days inclusive.
The District Munsifs' Courts of Aska, Berhampur (both Principal and Additional) and Chicacole.	For six weeks from Monday the 27th day of April 1914 to Saturday the 6th day of June 1914, both days inclusive.
The District Munsif's Court of Sompet ..	For six weeks from Monday the 18th day of May 1914 to Saturday the 27th day of June 1914, both days inclusive.

During the adjournment plaints, petitions, etc., will not be received nor copies of papers granted other than those for which applications have been presented before the adjournment, and for the delivery of such copies arrangements will be made by each Court.

Applications for bail during the Sessions Judge's absence from the division should be made to the High Court.

Ganjam District and Sessions Court, Berhampur, 24th February 1914

C. V. KUMARASWAMI SASTRI, *District and Sessions Judge.*

Except as hereunder mentioned, the Madras Court of Small Causes will be closed for the midsummer vacation from Monday the 4th May to Saturday the 4th July 1914, both days inclusive

2. His Honour the Third Judge (M.R By Rao Bahadur S. Ramaswami Ayyangar Avargal) will sit as Vacation Judge on Wednesdays and Thursdays for the disposal of *summons work.*

3. In any case which requires immediate attention, the party concerned or his vakil may give twenty-four hours' notice of the same to the Registrar, when the papers will be sent to the Vacation Judge for disposal after hearing the party, if necessary.

4. The office of the Registrar will be open from Tuesday to Friday in each week from 12 noon to 4 P.M., for the receipt of moneys and of urgent applications referred to in *paragraph* 3 *supra.*

5. Plaints, execution applications and other papers will be received *only* on the days on which the Judge sits.

Court of Small Causes, Madras, 27th February 1914.

F. B. LOVERY, *Registrar.*

Notice is hereby given that the Courts of the district will be closed for the annual recess as follows:—

(1) The District and Sessions Court of Bellary.	For two months from Monday the 20th April to Saturday the 20th June 1914, both days inclusive.
(2) The Courts of the District Munsifs of Bellary, Hospet and Panikonda.	For six weeks from Monday the 20th April to Saturday the 30th May 1914, both days inclusive.

2 During the adjournment, no plaint, petition, or other paper will be received, nor copies of papers granted other than those for which applications have been presented before the adjournment.

3. Urgent applications for bail during the Sessions Judge's absence from the division during the recess should be made to the High Court.

District and Sessions Court, Bellary, 27th February 1914.

W. W. PHILLIPS, *District and Sessions Judge.*

The Official Receiver's Court of Coimbatore and the Nilgiris at Coimbatore will be closed for two months for the annual recess from Monday the 28th April 1914 to Friday 19th June 1914, both days inclusive.

No papers will be received during the adjournment.

Official Receiver's Court, Coimbatore, 12th March 1914.

C. P. KRISHNA RAO, *Official Receiver.*

Notice is hereby given that the Courts of the Tinnevelly district will be closed for the annual recess of 1914 as follows :—

The District and Sessions Court, Tinnevelly, and the Subordinate Judges' Courts of Tinnevelly and Tuticorin	From Monday the 27th April to Saturday the 27th June 1914 both days inclusive
The District Munsifs' Courts of Ambasamudram and Tuticorin	From Monday the 27th April to Saturday the 6th June 1914 both days inclusive.
The District Munsifs' Courts of Tinnevelly (Principal, Additional and Temporary Additional), Sivakasi and Koilpatti.	From Monday the 18th May to Saturday the 27th June 1914, both days inclusive.

2. During the adjournment, plaints, petitions, etc., will not be received nor copies of papers granted other than those for which applications have been presented before the adjournment.

3. Urgent application for bail, during the Sessions Judge's absence from the division, during the recess should be made to the High Court.

District Court, Tinnevelly, 25th February 1914.

D. G. WALLER, *Ag. District Judge.*

Notice is hereby given that the Court of the District and Sessions Judge, Cuddapah, will be closed for the annual recess for two months from Monday the 4th May 1914 to Saturday the 4th July 1914, both days inclusive, and that the Courts of the District Munsifs of Cuddapah, Proddatur, Nandalur and Gooty will be closed for six weeks from Monday the 4th May 1914 to Saturday the 13th June 1914, both days inclusive.

2. No plaint, petition or other papers will be received during the adjournment.

3. Arrangements will however be made for granting copies of decrees, judgments, orders and other papers to which parties to suits or their pleaders are entitled, provided that the applications for such copies have been presented before the adjournment.

4. Urgent applications for bail during the Sessions Judge's absence from the division during the recess should be made to the High Court.

District and Sessions Court, Cuddapah, 28th February 1914.

V. SUBRAHMANYAM, *District and Sessions Judge.*

Notice is hereby given that the courts in the district will be closed for the annual recess as follows :—

District and Sessions Court of Vizagapatam, and the Court of the Temporary Subordinate Judge, Vizagapatam	For two months from Monday the 11th May 1914 to Saturday the 11th July 1914, both days inclusive.
District Munsifs' Courts of Anjam, Parvatipur, Vizianagram, Viraga, atam, Yellamanchili and Chodavaram.	For six weeks from Monday the 11th May 1914 to Sunday the 21st June 1914, both days inclusive

No plaints, petitions or other papers will be received during the adjournment.

Arrangements will however be made—

(1) for granting copies of judgments, decrees, orders and other papers and documents provided that applications for such copies have been presented before the adjournment;

(2) for transmitting to the High Court the records in appeals, etc.;

(3) for the due service and return to the High Court of notices issued to respondents; and

(4) for the receipt and despatch of all administrative correspondence during the adjournment.

District and Sessions Court, Vizagapatam, 2nd March 1914.

A. L. HANNAY, *District and Sessions Judge.*

Notice is hereby given that the District and Sessions Court, Kurnool, will be adjourned for the midsummer vacation for two months from Monday, the 30th day of March, to Saturday, the 30th day of May 1914, both days inclusive, and the District Munsifs' Courts of Kurnool, Nandyal and Markapur for six weeks from Monday, the 20th day of April, to Saturday, the 30th day of May 1914, both days inclusive.

2. During the adjournment, no plaint, petition or other paper will be received.

3. Arrangements will, however, be made—

(1) for granting copies of judgments, decrees, orders and other papers and documents to which parties to suits or their pleaders or others are entitled, provided that applications for such copies have been presented before the adjournment;

(2) for transmitting to the High Court the records in appeals, etc;

(3) for the due service and return to the High Court of the notices issued to respondents.

4. Urgent applications for bail, during the Sessions Judge's absence from the division during the recess, should be made to the High Court.

District and Sessions Court, Kurnool, 3rd March 1914.

G. K. SRINIVASA RAO, *District and Sessions Judge.*

INSOLVENCY PETITIONS.

No. 1 of 1914 in the Court of the Principal District Munsif, Berhampur.

(1) Viswambhara Tripadhi, (2) Purushorama Tripadhi, (3) Anantha Tripadhi, (4) Satyavadhi Tripadhi and (5) Godavari Tripadhi of Hammuradharuvaraupur .. .. *Petitioners.*
Iswara Tripadhi and others .. .. *Counter-petitioners.*

Notice is hereby given, under clause (2) of section 12 of Act III of 1907, that the abovenamed petitioners have applied for being declared as insolvents and that their application is posted for hearing to the 7th April 1914.

Principal District Munsif's Court, Berhampur, 9th March 1914. K. SAMBASIVA RAO, *Principal District Munsif.*

No. 4 of 1912 (No. 10 of 1912 on the file of the Official Receiver, Chingleput) in the Court of the District Judge, Chingleput.

A. Sankara Ayyar .. .. *Petitioner.*
The Standard Oil Company of New York, Madras.. .. .. *Creditors.*

Notice is hereby given that the order dated 5th October 1912 adjudicating A. Sankara Ayyar, son of Venkatachela Ayyar, residing in Anur village, Conjeeveram taluk, an insolvent, was annulled by this Court on the 6th day of March 1914 under section 32 (1) of the Provincial Insolvency Act, 1907.

District Court, Chingleput, 11th March 1914. V VENUGOPAUL CHETTI, *District Judge.*

No. 2 of 1909 in the Court of the District Judge, Guntur.

Somu Sivayya, son of Veeresalingam, Vysya and trader of Guntur .. *Petitioner.*

Notice is hereby given that the abovenamed petitioner was adjudged insolvent by an order of the High Court, dated 30th January 1914, and that the creditors should prove their claims on or before 20th April next by delivering or sending by post in registered covers to this Court affidavits in Form No. 3 of the Madras Provincial Insolvency Rules.

District Court, Guntur, 10th March 1914. B. A. JENKINS, *District Judge.*

No. 10 of 1913 in the Court of the Temporary Subordinate Judge, Guntur.

Mavvala Subbarayudu .. .. *Petitioner.*
Muhammad Gousal and others .. .. *Creditors.*

Notice is hereby given, under section 16, clause 7 of the Act III of 1907, that the abovementioned petitioner has been adjudged an insolvent by an order of this Court, dated the 9th day of March 1914, and the further hearing of the matter is adjourned to 25th March 1914. The creditors will prove their claims on that day.

Temporary Subordinate Judge's Court, Guntur, 9th March 1914. T. VARADARAJULU NAYUDU, *Subordinate Judge.*

No. 1 of 1913 in the Court of the District Munsif, Kollegal.

Gandiga Mathappa, son of Gandiga Ekappan Veerayya, Trader, resident of Kollegala .. .. *Petitioner.*
G. B. Mahadevappa and three others .. .. *Counter-petitioners.*

Notice is hereby given, under section 16, clause 7 of Act III of 1907, that the petitioner abovenamed was adjudicated an insolvent on 4th March 1914 and that the creditors should prove their claims on 18th April 1914.

A claim may be proved by delivering or sending by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

District Munsif's Court, Kollegal, 11th March 1914. S. P. RANGACHARIAR, *District Munsif.*

No. 2 of 1914 in the Court of the District Munsif, Manjeri.

Peroth Govindan Nair.. .. .. *Petitioner.*
Madhathil Variath Rama Variar and others .. .. 4 .. *Counter-petitioners.*

Notice is hereby given that the abovenamed petitioner has applied to this Court to be declared an insolvent and the petition is posted to 1st April 1914 for hearing.

Anybody that wishes to oppose that petition may appear in person or by pleader on that date.

District Munsif's Court, Manjeri, 14th March 1914. P. G. RAMASWAMI AYYAR, *District Munsif.*

No. 11 of 1914 in the Court of the District Judge, Kistna, Masulipatam.

Koneru Venkayya .. .. *Petitioner.*
Konnareddi Gopalakrishnayya and others .. .. *Respondents.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that the abovenamed petitioner Koneru Venkayya has applied for being declared an insolvent and that his application is posted for hearing to 14th day of April 1914.

Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 10 A.M. on the said date.

District Court, Kistna, Masulipatam, 12th March 1914. F. A. COLERIDGE, *District Judge.*

No. 12 of 1914 in the Court of the District Judge, Kistna, Masulipatam.

Konareddi Kondayya and Konareddi Venkataratnam .. .. *Petitioners.*
Kantuti Yasoda Jagannatha Rao and others .. .. *Respondents.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that the abovenamed petitioners, Konareddi Kondayya and Konareddi Venkataratnam have applied for being declared insolvents and that their application is posted for hearing to 14th day of April 1914.

Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 10 A.M. on the said date.

District Court, Kistna, Masulipatam, 12th March 1914. F. A. COLERIDGE, *District Judge.*

No. 2 of 1914 in the Court of the District Munsif, Namakkal.

Natesa Aiyar, son of Eswara Aiyar, Velur Agraharam, Paramathi .. *Petitioner.*
Lakshmanna Chetti and others .. .. *Counter-petitioners.*

Whereas the abovenamed petitioner has applied to the District Munsif's Court of Namakkal to be adjudged an insolvent and the said Court has transferred the said application to me for disposal, notice is hereby given that the said application will be heard by me on 30th March 1914.

Official Receiver's Court, Trichinopoly, 9th March 1914. C. KUMARACHARAVARTI AYYANGAR, *Official Receiver.*

No. 6 of 1913 on the file of the District Munsif's Court, Nandalur.

Mallivemula Subbayya .. .. *Petitioner.*
Golla Devayah and others .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner has applied to this Court for being adjudged an insolvent and the petition stands posted to 30th March 1914.

District Munsif's Court, Nandalur, 11th March 1914. T. A. NARASIMHACHARI, *District Munsif.*

No. 6 of 1913 in O.S. No. 95 of 1904 in the Court of the District Munsif, Narasaraopet.

Aripirala Mahadevaiah .. .. *Petitioner.*
(1) Chekuri China ramaiah, (2) Chekuri China Ramaiah, (3) Chekuri China Rammah, (4) Vuppala Appaiah, (5) Amara Swami, (6) Meburi Subbaiah, (7) Kolli Idaiah, (8) Boppudi Pullaiah, (9) Jagarlamudi Veeramma, minor, by her father Poongoti Ramaiah (10) Jagarlamudi Venkata Narasimma, minor, by her maternal uncle Garibapah Nagaiah, (11) Botla Venkateswarlu, (12) Mandalapu Krishnaiah, (13) Mazam Kondaiah (14) Vaikuri Venkatappaiah, minor, by his mother Subbamma, (15) Kolla Appanna, (16) Gudipati Ramaiah, (17) Kotla Pariredd and (18) Pratapagiri Venkaiah .. .. .. *Respondents.*

Notice is hereby given, under clause (7) of section 16 of Act III of 1907, that the abovenamed petitioner has been adjudged an insolvent by this Court on 23rd day of July 1913 and that the intending creditors should prove their claims on or before the 23rd day of March 1914 by sending the affidavits in Form No. 3 by registered post.

District Munsif's Court, Narasaraopet, 5th March 1914. S. T. JAGANNATHA RAO, *Ag. District Munsif.*

No. 7 of 1913 in the Court of the Principal District Munsif, Penukonda.

Singanamala Hanumantha .. .. *Petitioner.*
Lakshmakka and four others .. .. *Creditors.*

Notice is hereby given that Singanamala Hanumantha, son of Poddappiah, age 30 years, Vysya, trader, residing at Chiyyedu, Anantapur taluk, was adjudged an insolvent by this Court on 16th February 1914, and that the creditors are required to prove their debts as soon as possible by delivering or sending by post to this office an affidavit in Form No. 3 before 17th April 1914.

Principal District Munsif's Court, Penukonda, 9th March 1914. P. VENUGOPAL NAYUDU, *Principal District Munsif.*

No. 1 of 1913 in the Court of the District Munsif, Parvatipur.

Gulla Ereka Nayudu .. .. *Petitioner.*
Raghumandala Jogi Nayudu, Potnuru Atchiradu and Tammireddi Lutchanna .. .. *Creditors (4 to 8).*

Notice, under section 38 (4) of Act III of 1907, is hereby given that the creditors above named are required to tender proof of their claims on or before 4th April 1914 and if they fail to do so, a final dividend will be declared without regard to their claims.

District Munsif's Court, Parvatipur, 7th March 1914. B. GURURAJA RAO, *District Munsif.*

No. 2 of 1913 in the Court of the District Munsif, Parvatipur.

Karri Rama Nayudu .. .. *Petitioner.*
Potnuru Atchadu and Tammireddi Lutchanna .. .. .. *Creditors (4 and 8)*

Notice, under section 38 (4) of Act III of 1907, is hereby given that the creditors above named are required to tender proof of their claims on or before the 4th day of April 1914, and if they fail to do so, a final dividend will be declared without regard to their claims.

District Munsif's Court, Parvatipur, 7th March 1914. R. GURURAJA RAO, *District Munsif.*

No. 21 of 1913 in the Court of the Principal District Munsif, Salem.

Raja Rao *alias* Lakshmanarayana Rao, son of Venkatagiri Ayyar, 2nd Agraharam, Salem .. .. *Petitioner.*
Krishna Chetti and seven others .. .. *Creditors.*

Under section 16, clause 7 of Act III of 1907, it is hereby notified that the abovenamed Raja Rao *alias* Lakshmanarayana Rao was adjudged an insolvent on the 20th day of February 1914 by this Court and that creditors should prove their claims on or before 17th April 1914 and that a claim may be proved by delivering or sending by post in a registered letter to the Court an affidavit in Form No. 3 appended to the Madras Provincial Insolvency Rules, 1888.

Principal District Munsif's Court, Salem, 9th March 1914. K. S. KOTHANDARAMA AYYAR, *District Munsif.*

No. 4 of 1914 in the Court of the Principal District Munsif, Salem.

Ummar Khan Sahib, son of Syed Khan Sahib, Main Road, Ammapet, Salem town .. .. *Petitioner.*
Kolandavel Udayan and others .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner has applied to this Court praying that he may be adjudged an insolvent. The petition has been posted for hearing on the 4th April 1914.

Principal District Munsif's Court, Salem, 11th March 1914. K. S. KOTHANDARAMA AYYAR, *District Munsif.*

No. 2 of 1914 in the Court of the Additional District Munsif, Salem.

Rama Goundan, son of Athapa Goundan of Vellakulpatti, Kongaparam mitta, Sankari division .. .. *Petitioner.*
Pothikanna Pillai and fourteen others .. .. *Creditors.*

Take notice that the abovenamed petitioner has filed a petition for being declared insolvent and it will be heard on 4th day of June 1914.

Additional District Munsif's Court, Salem, 7th March 1914. P. G. RAMA AYYAR, *Additional District Munsif.*

No. 19 of 1913 (No. 59 of 1913 on the file of the District Court of South Arcot) in the Court of the Official Receiver, South Arcot.

I. Subramania Ayyar .. .. *Petitioner.*
Sanka Rumasami & Sons and fifteen others .. .. *Respondents.*

Notice is hereby given, under clause 7 of section 19 of Act III of 1907, that I. Subramania Ayyar, son of Kuppier, now residing at Thrukalukundram, Chenglepet taluk, the petitioner above named, was adjudged insolvent by this Court on 7th March 1914; and the creditors are called upon to prove their debts on or before the 18th April 1914 at 7 A.M. by delivering or sending by registered post an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Cuddalore, 11th March 1914. A. CHAKRAPANI AYYAR, *Official Receiver.*

No. 19 of 1914 (No. 7 of 1914 on the file of the District Court of South Arcot) in the Court of the Official Receiver, South Arcot.

Rathina Chetti .. .. *Petitioner.*
Somasundaram Chetti, by agent Ramanatha Ayyar, and eleven others .. *Respondents.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Rathina Chetti, son of Chokkalinga Chetti, residing at Kumarakuppam, Villupuram taluk, has applied for being declared an insolvent and that his application is posted for hearing to 18th April 1914. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 7 A.M. on the said date.

Official Receiver's Court, Cuddalore, 11th March 1914. A. CHAKRAPANI AYYAR, *Official Receiver.*

No. 20 of 1914 (No. 5 of 1914 on the file of the District Munsif's Court of Panruti) in the Court of the Official Receiver, South Arcot.

Durnisami Chetti .. .. *Petitioner.*
Vellayan Chetti and nine others .. .. *Respondents.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Durnisami Chetti, son of Venkatachala Chetti, residing at Panruti, Cuddalore taluk, has applied for being declared an insolvent and that his application is posted for hearing to 18th April 1914. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 7 A.M. on the said date.

Official Receiver's Court, Cuddalore, 11th March 1914 A. CHAKRAPANI AYYAR, *Official Receiver.*

No. 21 of 1914 (No. 6 of 1914 on the file of the District Munsif's Court of Panruti) in the Court of the Official Receiver, South Arcot.

Bangaru Chetti .. .. *Petitioner.*
Munnaru Chetti and nineteen others .. .. *Respondents.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Bangaru Chetti, son of Kuppu Chetti, residing at Singramam, Cuddalore taluk, has applied for being declared an insolvent and that his application is posted for hearing to 18th April 1914. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 7 A.M. on the said date

Official Receiver's Court, Cuddalore, 11th March 1914. A. CHAKRAPANI AYYAR, *Official Receiver.*

No. 22 of 1914 (No. 1 of 1914 on the file of the District Munsif's Court of Mannargudi) in the Court of the Official Receiver, South Arcot.

Gundacharri .. .. *Petitioner.*
Krishnacharri and two others .. .. *Respondents.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Gundacharri, son of Krishna Rayar, residing at Kanjimedu, Chidambaram taluk, has applied for being declared an insolvent and that his application is posted for hearing to 18th April 1914 Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 7 A.M. on the said date.

Official Receiver's Court, Cuddalore, 11th March 1914 A. CHAKRAPANI AYYAR, *Official Receiver.*

No. 4 of 1912 in the Court of the District Munsif, Srivilliputtur

Pichandia Pillai, son of Ramasamya Pillai, residing at Watrap, Srivilliputtur taluk .. .. *Petitioner.*
Somiavara Sastrial and fifteen others .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner has applied to this Court to be declared an insolvent.

Anybody wishing to oppose the application may appear in person or by pleader on the 25th day of March 1914, or any other date to which the petition may be adjourned.

District Munsif's Court, Srivilliputtur, 9th March 1914. V. S. NARAYANA AYYAR, *District Munsif.*

No. 1 of 1914 in the Court of the District Munsif, Srivilliputtur.

Seer Ravuther, son of Kona Ismal Ravuther, residing at Samsundapuram village, Srivilliputtur taluk .. .. .. *Petitioner.*
Meideen Pichai Ravuther and thirty-six others .. .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner has applied to this Court to be declared an insolvent. Anybody wishing to oppose the petition may appear in person or by pleader on the 25th day of March 1914 or on any other day to which the petition may be adjourned.

District Munsif's Court, Srivilliputtur, 9th March 1914. V. S. NARAYANA AYYAR, *District Munsif.*

No. 2 of 1914 in the Court of the District Munsif, Srivilliputtur.

Appanan, son of Ekali Thevasi Naik, residing at Pappinaikenpatty attached to Chithalampathoor village, Srivilliputtur taluk .. *Petitioner.*
Lakshmiammal and Naik and four others .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner has applied to this Court to be declared an insolvent.

Anybody wishing to oppose the petition may appear in person or by pleader on the 24th day of March 1914 or on any other date to which the petition may be adjourned.

District Munsif's Court, Srivilliputtur, 9th March 1914. V. S. NARAYANA AYYAR, *District Munsif.*

No. 3 of 1914 in the Court of the District Munsif, Srivilliputtur.

Linga Naick, son of Vellam Ahkal Naik, residing at Kumarapuram attached to Sami Natham Nallwandam, Sevalpatti zamin, Sattur taluk .. .. *Petitioner.*
Balnaick and another .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner has applied to this Court to be declared an insolvent. Anybody wishing to oppose the application may appear in person or any pleader on the 24th day of March 1914 or on any other date to which the petition may be adjourned.

District Munsif's Court, Srivilliputtur, 9th March 1914. V. S. NARAYANA AYYAR, *District Munsif.*

No. 5 of 1913 in the Court of the Subordinate Judge, Tanjore.

Sethurama Ayyar, son of Ramakrishna Ayyar, residing at Nadiyam, Pattukkottai taluk .. .. *Petitioner*
S. H. A. Arunachalam Chettiar and ten others .. .. .. *Respondents.*

Under clause (7) of section 16 of Act III of 1907, notice is hereby given that the abovenamed petitioner Sethurama Ayyar was adjudged an insolvent by this Court on the 4th day of March 1914.

Subordinate Judge's Court, Tanjore, 7th March 1914. P. C. THIRUVENKATACHARIAR, *Ag. Subordinate Judge.*

No. 48 of 1912 (No. 10 of 1912 on the file of the District Court of Tanjore) in the Court of the Official Receiver, Tanjore.

(1) Muthuswami Uthirayan, (2) Palaniyandi Uthirayan and (3) Velu Uthirayan .. .. *Petitioners.*
Kuppuswami Ayyangar and others .. .. *Respondents.*

Notice is hereby given, under section 30 (4) of Act III of 1907, that each of the creditors of the abovenamed insolvent who have not proved their claims should do so on or before 20th April 1914, failing which a final dividend will be distributed without regard to their claims.

Official Receiver's Court, Tanjore, 13th March 1914. O. S. RAMACHANDRA AYYAR, *Official Receiver.*

No. 90 of 1913 (No. 9 of 1913 on the file of the District Munsif's Court, Mayavaram) in the Court of the Official Receiver, Tanjore.

Rathinam Pillai .. .. *Petitioner.*
Subbarya Chettiyar and others .. .. *Respondents.*

Notice is hereby given, under section 16, clause 7 of Act III of 1907, that the petitioner abovenamed was adjudged insolvent by an order of this Court dated 10th March 1914. The case stands adjourned to 7th April 1914 for further proceedings. The creditors of the abovenamed insolvent should prove their claims as soon as possible. A claim may be proved by delivering or sending by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Tanjore, 13th March 1914 O. S. RAMACHANDRA AYYAR, *Official Receiver.*

No. 97 of 1913 (No. 9 of 1913 on the file of the District Munsif's Court, Mannargudi) in the Court of the Official Receiver, Tanjore.

Srinivasa Ayyar, son of Viswanatha Ayyar, residing in 3rd street, agraharam, Cuba, Mannargudi .. .. *Petitioner.*
Sundaresa Ayyar and others .. .. *Respondents.*

Notice is hereby given, under section 16, clause 7 of Act III of 1907, that the petitioner abovenamed was adjudged insolvent by an order of this Court dated 12th March 1914. The case stands adjourned to 14th April 1914 for further proceedings. The creditors of the abovenamed insolvent should prove their claims as soon as possible. A claim may be proved by delivering or sending by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Tanjore, 12th March 1914. O. S. RAMACHANDRA AYYAR, *Official Receiver.*

No. 6 of 1914 (No. 3 of 1914 on the file of the District Munsif's Court of Kumbakonam) in the Court of the Official Receiver, Tanjore.

A. K. Srinivasa Rao, son of Venkatrayar, residing in Yagasalai street, Chetpet Kumbakonam .. .. *Petitioner.*
Soppudayar and others .. .. *Respondents.*

Notice is hereby given, under section 18 clause 7 of Act III of 1907, that the petitioner abovenamed was adjudged insolvent by an order of this Court, dated 3rd March 1914. The case stands adjourned to 19th March 1914 for further proceedings.

The creditors of the abovenamed insolvent should prove their claims as soon as possible. A claim may be proved by delivering or sending by post in a registered letter an affidavit in Form No. 8 of the Madras Provincial Insolvency Rules, 1908.

Official Receiver's Court, Tanjore, 12th March 1914.

O. S. RAMACHANDRA AYYAR, *Official Receiver.*

No. 14 of 1914 (No. 1 of 1914 on the file of the District Munsif's Court of Valangiman) in the Court of the Official Receiver, Tanjore.

Srinivasa Raghava Ayyangar .. .. *Petitioner.*
Panchapakesa Ayyar and others .. .. *Respondents.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Srinivasa Raghava Ayyangar, son of Pichu Ayyangar, residing in Thillaiyambur, Kumbakonam taluk, has applied for being declared an insolvent and that his application is posted for hearing to 16th April 1914. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date.

Official Receiver's Court, Tanjore, 13th March 1914.

O. S. RAMACHANDRA AYYAR, *Official Receiver.*

No. 3 of 1914 in the Court of the District Munsif, Tanuku.

Pothumudi Purushottam, son of Sarayah, Kapu, cultivation, of Ramanapalem, Tanuku sub-district, Kistna .. .. *Petitioner,*
Juddu Buttamma and four others .. .. *Counter-petitioners.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Pothumudi Purushottam has applied to this Court for being declared insolvent and that his application is posted for hearing to 7th April 1914. Any creditor wishing to oppose the same may appear before this Court either in person or by vakil on the said date.

District Munsif's Court, Tanuku, 7th March 1914.

K. KALIANASWAMI, *District Munsif.*

No. 4 of 1914 in the Court of the District Judge, Tinnevelly.

In the matter of S. Venkatarama Nayudu.

Subba Nayudu .. .. *Petitioner (Creditor),*
S. Venkatarama Nayudu .. .. *Respondent (Debtor).*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that Subba Nayudu, son of Meenakshi Nayudu, residing at Erandanchellan attached to Kattarangulam, Tinnevelly taluk, has applied to this Court for declaring S. Venkatarama Nayudu, son of Subba Nayudu, caste, Taluk office, Tinnevelly, now residing at Tinnevelly kasba, Tinnevelly taluk, an insolvent and that his application is posted for hearing to the 21st day of April 1914.

Any creditor wishing to oppose the said application may appear before this Court either in person or by vakil on the said date.

Dated this 8th day of March 1914.

D. G. WALLER, *Ag. District Judge.*

No. 1 of 1914 in the Court of the District Munsif of Kallakurchi, Tirukkoyilur.

Mammath Sahib .. .. *Petitioner.*
Muthu Odayan and ten others .. .. *Creditors.*

Notice is hereby given that Mammath Sahib, son of Mirjan Sahib of Kollurthangal, hamlet of Peramambai, Kallakurchi taluk, has applied to this Court for being declared an insolvent, and that his

application stands posted to 15th April 1914. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 10 A.M. on the said date.

Dated at Munsif's Court of Kallakurichi, Tirukkovilur, 9th March 1914.

T. NARASIMHA CHARIAR,
Ag. District Munsif.

No. 1 of 1914 in the Court of the District Munsif, Tiruvallur.

P. Krishnama Achari, son of Singara Acheri, residing at Kopper, Tiruvallur taluk .. .. *Petitioner (Debtor).*

(1) Chakravarthi Ayyangar and (2) Ranganayaki Ammal, wife of Pandur Rachava Acheri, both residing at Olindepattu, Tindivanam taluk, within the jurisdiction of the District Munsif's Court, Tindivanam .. .. *Counter-petitioners (Creditors).*

Notice is hereby given, under clause (2) of section 12 of Act III of 1907, that the abovenamed petitioner P. Krishnama Achari, residing at Koppur in Chingleput district, has applied to this Court for being declared insolvent, and that his application is posted for hearing to 16th April 1914. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date and do so.

District Munsif's Court, Tiruvallur, 13th March 1914.

K. S. LAKSHMINARASA AYYAR,
District Munsif.

No. 3 of 1914 in the Court of the District Judge, Trichinopoly.

Syed Ahmed Sahib, son of Syed Abdul Gafoor Sahib, Kasipoliyam Street, Trichinopoly .. .. *Petitioner.*

V. S. Murugesa Chattiyar and others .. .. *Counter-petitioners.*

Whereas the aforenamed petitioner has applied to the District Court of Trichinopoly to be adjudged an insolvent and the said Court has transferred the said application to me for disposal, notice is hereby given that the said application will be heard by me on 28th March 1914.

Official Receiver's Court, Trichinopoly, 7th March 1914.

C. KUMARACHARAVARTI AYYANGAR,
Official Receiver.

No. 2 of 1914 in the Court of the District Munsif, Tuticorin.

U. Kandaswami Pillai .. .. *Petitioner (Debtor).*

Narasimha Ayyar and three others .. .. *Creditors.*

Notice is hereby given, under section 12 (2) of Act III of 1907, that U. Kandaswami Pillai, son of Umaverubazam Pillai, residing at Teppakulam street, Tuticorin, the petitioner above named, has applied to this Court for being declared an insolvent and that the petition stands posted to 28th March 1914 for hearing. Any creditor wishing to oppose the said application may appear either in person or by pleader in this Court on the said date of hearing.

District Munsif's Court, Tuticorin, 5th March 1914.

G. J. QURAISHI SAHIB,
District Munsif.

No. 2 of 1913 in the Court of the District Munsif, Vizianagram.

Bambaraki Venkanna .. .. *Petitioner.*

Kona Appada .. .. *Creditor.*

Notice is hereby given that the abovenamed petitioner was adjudged an insolvent on 31st January 1914 and that the creditors should prove their claims.

District Munsif's Court, Vizianagram, 9th March 1914.

A. V. GOPALA RAO,
Ag. District Munsif.

No. 3 of 1913 in the Court of the District Judge, Vizagapatam.

Ekanta Sarvamurayana, Clerk in Local Fund Department, residing at Anakapalle .. .. *Petitioner.*

Notice is hereby given that the abovenamed petitioner was adjudicated an insolvent by this Court on the 18th day of February 1914.

Creditors should prove their debts on or before the 27th day of April 1914.

District Court, Vizagapatam, 10th March 1914.

A. L. HANNAY,
District Judge.

FINANCIAL NOTIFICATIONS.

STATEMENT OF THE AFFAIRS OF THE BANK OF MADRAS FOR THE WEEK ENDING 14TH MARCH 1914.

LIABILITIES.		Rs.	A.	P.
Capital paid up	..	75,00,000	0	0
Reserve Fund	..	74,00,000	0	0
Public Deposits at Head Office ..	Rs. 52,10,004-4-0			
Public Deposits at Branches ..	Rs. 38,25,122-12-1	90,35,127	0	1
Other Deposits at Head Office and Branches		8,49,38,686	15	7
Bank Post Bills, etc. ..		1,96,892	0	5
Sundries		12,03,780	5	2
Total ..		11,85,14,488	5	10

ASSETS.		Rs.	A.	P.
Government Securities ..	..	1,13,94,025	12	1
Other authorised Investments ..		9,46,544	12	6
Loans on Government and other authorised securities ..	..	2,16,26,634	14	4
Accounts of credit of Government and other authorised securities ..		2,39 25,626	2	7
Bills discounted and purchased ..		1,61,20,778	14	3
Balances with other Banks ..	..	32,12,102	1	4
Bullion		33,118	10	5
Dead Stock		4,74 697	6	9
Stamps		31 464	1	11
Sundries		6,66,594	14	0
		8,78,97,243	2	10
Cash and Currency Notes at Head Office and Branches *	..	2,24 47 253	3	0
Total ..		11,03,14,496	6	10

* Includes 116,311½ sovereigns = Rs. 17,74,872-8-0.

(By Order of the Directors.)

H. E. HOLMES,
Chief Accountant.

W. B. HUNTER,
Secretary and Treasurer.

Rate for Demand Loans—7 per cent.

Percentage of Cash to Liabilities payable on demand—58 98.

Bank of Madras, Madras, 16th March 1914.

TREASURY BALANCES.

Balances held in cash in the Civil Treasuries of the Government of India and at credit of Government in the Presidency Banks and their Branches on the last day of February :—

	Rs
1912	15,78,79,000
1913	26,00,39,000
1914	21,74 37,000

Madras, 10th March 1914.

K. L. DATTA,
Accountant-General, Madras.

PUBLIC WORKS NOTIFICATIONS.

UNCLAIMED SUMS.

The following sums are outstanding in the books of this office from the dates noted against each. If not claimed within one month from the date of this notification, the amounts will be credited to Government :—

Number.	Name of party.	Name of work	Date.	Amount. Rs. A. P.
1	Doraswami Mudali	Minor large tank	June 1910 ..	34 11 4
2	Ganesam Naycka	Chinnakelliyur Periyeri ..	February 1911 ..	64 10 0

T.R.S. Division Office, VII Circle, Egmore, Madras, 9th March 1914.

G. R. RAMASWAMI AYYANGAR,
Off. Executive Engineer.

H 5

NOTICE.

One abandoned boat without number and tonnage has been brought and left at the Cooum lock. The owner is desired to remove it after paying up all dues to Government within thirty days from the date of publication of this notice. In default, the boat will be sold in public auction under rule 7 of the Madras Act No. II of 1880

Executive Engineer's Office, Chingleput Division, 11th March 1914.

R. A. SRINIVASA AYYANGAR, *Executive Engineer.*

MARINE NOTIFICATIONS

LIST of SHIPPING in the MADRAS ROADSTEAD with their DESTINATION, etc., on the 14th March 1914, as reported by Commanders or Agents at this office.

Ship's name.	Tonnage.	Commander.	Destination.	When to sail.	Agent
S.S. "Clan Macnaugh ton."	5161	J. A. Macpherson.	London and Marseilles via Pondicherry.	1914 14th March .	Messrs Gordon Woodroffe & Co

REPORT of VESSELS arrived at and departed from the PORT OF MADRAS from the 7th to the 14th March 1914.

ARRIVALS.

Date Arrived.	Vessel's name.	Tons	Nation.	Commander's name.	Where from.	When left
1914 7th Mar. ..	S.S. "Chhla" ..	3436	B.	S. H. Maples ..	Karachi via Colombo	1914 19th February.
7th " "	S.S. "Dandola" ..	3197	I.	E Giuseppello ..	Venice via Bombay.	20th "
8th " ..	S.S. "Fraspara"	5759	B.	A. D'Cruz ..	Negapatam via Cuddalore	6th March.
8th " ..	S.S. "Camberwell" ..	2589	..	F. L. Adamson ..	Middleborough via Colombo.	24th January
8th " ..	S.S. "Rhinfels"	3829	G.	A. Wehmann ..	Hamburg via Colombo.	22nd "
9th " ..	S.S. "Teesta" . ..	3128	B.	C. Willis .	Singapore via Penang.	2nd March.
9th " ..	S.S. "Tatarrax" . .	3976	"	W. Read ..	New York ..	22nd January.
9th " ..	S.S. "Ilma" . .	2356	"	J. G Kilner .	Rangoon ..	6th March.
10th " .	S.S. "Clan Macnaughton"..	5162	"	J. A. Macpherson	Chittagong via Vizagapatam.	25th February.
12th " ..	S.S. "Rahadur"	2934	"	T. M. Rest ..	Bombay via Cuddalore.	19th "
13th " ..	Dredger "Madras" ..	893	"	O. P. Congdon .	Calcutta ..	8th March

DEPARTURES.

Date sailed	Vessel's name	Tons.	Nation.	Commander's name.	Whither bound.
1914 7th Mar. ..	S.S. "Dandola" ..	3197	I.	E. Giuseppello ..	Calcutta.
8th " ..	S.S. "Neuralia" ..	5456	B.	A. H. Acheson ..	Do.
8th " ..	S.S. "Syriam"	491	"	D. Scott . ..	Rangoon.
8th " ..	S.S. "Chhla"	3436	"	S. H. Maples ..	Calcutta.
9th " ..	S.S. "Marsh"	4996	"	C. Davidson ..	London via Colombo, Aden, Suez Canal, Genoa and Marseilles.
9th " .	S.S. "Crosby Hall" ..	2587	"	E. G. Reppin ..	Marseilles, London via Alleppey, Cochin, Calicut, Talhaherry and Mangalore.
10th " .	S.S. "Tatarrax" ..	3976	"	W. Read ..	Calcutta.
10th " ..	S.S. "Ilma"	2356	"	O Willis ..	Singapore via Southern Ports, Penang and Port Swettenham.
11th " ..	S.S. "Camberwell" ..	2589	"	F. L. Adamson ..	Calcutta.
11th " ..	S.S. "Ilma"	2356	"	J. G. Kilner ..	Negapatam.
12th " ..	S.S. "Rahadur" ..	2934	"	T. M. Rest ..	Calcutta via Cocanada and Bimlipatam
12th " ..	S.S. "Good Hope" ..	2108	"	J. Harding ..	Calcutta.
13th " ..	S.S. "Empress" ..	3759	B.	A. D'Cruz ..	Rangoon.
13th " ..	S.S. "Rhinfels" ..	3829	G.	A. Wehmann ..	Calcutta.

Port Office, Madras, 14th March 1914.

D. F. VINES, Commander, R.I.M., *Deputy Conservator of the Port.*

List of Vessels which passed through the PAMBAN CHANNEL during the month of February 1914.

No. of vessels	Rig.			Tons.	No. of vessels.	Rig			Tons
18	Steamers	..	..	5,822	..	Ketch	..	..	..
..	Barques	..	..	..	4	Koria	..	..	68
8	Brigs	..	..	870	..	Canoes	..	..	..
10	Schooners	..	..	713					
6	Dhonies	..	..	186					
3	Buglas	..	..	226	45				5,083

Abstract	Draft in feet ..	1	2	3	4	5	6	7	8	9	10	11	11½	Total
	No. of vessels	..	..	1	4	1	5	6	6	7	2	1	..	45

Government share ½, Rs. 761–5–6.
Pilots' share ½, Rs. 191–5–6.

Pamban Port Office,
6th March 1914.

H. F. HITCOCK,
Port Officer.

(True copy.)

Madras, 13th March 1914

H. S. BROWN,
for *Presidency Port Officer.*

MILITARY NOTIFICATIONS

REPORTS OF DESERTIONS

REPORT of a deserter or absentee without leave from the 6th Company, Royal Garrison Artillery, dated at Rangoon, this 9th day of March 1914

Number, rank and name, 34506 Gunner James Alexander Downie; age, 22 years and 4 months; height, 5 feet 8½ inches; colour of complexion, fresh; hair, light brown; eyes, grey; trade, book-keeper and clerk; date of enlistment, 16th January 1911; place of enlistment, Jarrow; parish and county in which born, St. Mary's, Tyne Dock, Durham; date of desertion or absence, 7th March 1914; place of desertion or absence, Rangoon; marks, scar left leg and right knee; under four years' service.

A. C. PITMAN, Major,
Commanding 6th Coy., Royal Garrison Artillery.

REPORT of a deserter or absentee without leave from the 2nd East Yorkshire Regiment, dated at Kamptee, this 9th day of March 1914.

Number, rank and name, 9085, Private Harry Braithwaite; age, 26 years and 1 month; height, 5 feet 7½ inches; colour of complexion, fresh; hair, brown; eyes, blue; trade, labourer; date of enlistment, 20th October 1905; place of enlistment, Richmond, Yorks; parish and county in which born, Wigan, Lancashire; date of desertion or absence, 23th February 1914; place of desertion or absence, Kamptee; marks, tattoed spot back of left wrist; under six years' service.

M. J. SWEETMAN, Major,
Commanding 2nd East Yorkshire Regiment.

REVENUE NOTIFICATIONS.

JANMAM REGISTRATIONS.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. No. 14 of Chetiohuri desam No. 102 of Chirakkal taluk, which was treated as unregistered and unassessed at the time of settlement but a portion of which is found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the janmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer in person or by duly authorised agent under section 3 of the aforesaid Act on or before the 14th June 1914 to have their names registered as such.

Malabar Collector's Office, Calicut,
10th March 1914.

C. A. INNES,
Ag. Collector.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that on enquiry into the janmam title to S. Nos. 25, 49 and 53 of Pathur desam No. 144 of Kurumbranad taluk, which was treated as unregistered and unassessed at the time of settlement but a portion of which is found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the janmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer in person or by duly authorised agent under section 3 of the aforesaid Act on or before 15th June 1914 to have their names registered as such.

Malabar Collector's Office, Calicut,
10th March 1914.

C. A. INNES,
Ag. Collector.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. Nos. 14-3 and 15-2 of Natahathazha desam No. 143 of Kurumbranad taluk, which was treated as unregistered and unassessed at the time of settlement but a portion of which is found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the janmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer in person or by duly authorized agent under section 3 of the aforesaid Act on or before 15th June 1914 to have their names registered as such.

Malabar Collector's Office, Calicut,
10th March 1914.

C. A. INNES,
Ag. Collector.

Under section 4 of the Malabar Land Registration Act, 1896, it is notified hereby that an enquiry into the janmam title to S. Nos. 12 and 15/1 of Meppayil desam No. 142 of Kurumbranad taluk, which was treated as unregistered and unassessed at the time of settlement but a portion of which is found to be occupied, will be held by the Tellicherry Divisional Officer in order that the name of the janmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to apply to the Divisional Officer in person or by duly authorised agent under section 3 of the aforesaid Act on or before 15th June 1914 to have their names registered as such.

Malabar Collector's Office, Calicut,
10th March 1914.

C. A. INNES,
Ag. Collector.

NOTIFICATIONS.

It is hereby notified that the Court of Wards has, with the sanction of His Excellency the Governor in Council, released from its superintendence the property and person of the minor proprietor of the Telavankottai estate in the Tinnevelly district under section 54 of Madras Act I of 1902. The estate was handed over on the afternoon of 9th January 1914 to M.R Ry. B. S. Krishna Ayyangar, the receiver appointed by the Sub-Court, Tuticorin, and the person of the minor was handed over to his natural father and guardian M.R.Ry. Pethukutti Thalaver.

Office of the Board of Revenue (Land Revenue),
Madras, 10th March 1914.

W. G. McFARLAND,
Secretary.

It is hereby notified that the amount of Rs. 60 due to Surveyor P. A. Doraiswamy Ayyar, employed on the alignment of the Kottur bridle path in Tirupattur range, is forfeited to Government as he did not finish the work entrusted to him as required by the conditions of the agreement executed by him.

North Arcot Collector's Office,
South Vellore Forest Branch,
12th March 1914.

T. CLEAR,
District Forest Officer.

INSTRUCTIONS REGARDING THE PREPARATION OF INCOME-TAX RETURNS.

The principal officers of all companies are hereby reminded that, under section 11 of Act II of 1886, they are required to prepare and deliver or cause to be delivered to the Collector and Commissioner of Income tax, Madras, on or before the 15th April 1914 a statement in Form E (published below) signed by them of the net profits made by the company during the year ending on the day on

which the company's accounts were last made up, or if the accounts were not made up within the year ending on the 31st March 1914 then of the net profits made during the year ending on the 31st day of March 1914.

2. Failure to comply with the requirements of section 11 of the Act is punishable under section 34 of the Act.

Office of the Collector and Comr. of Income-tax,
Madras, 13th March 1914.

E. A. DAVIS,
Ag. Collector of Madras and Commissioner of Income tax.

INCOME-TAX. FORM E.

Annual return of net profits to be delivered by the Principal officer of a Company under section 11.

Name of Company	Place of business.	Sources of income.	Amount of income derived from each of these sources during the period during which the income from such source has been derived.	Remarks

I ( )—*here enter designation of office*—do declare that the income stated in this return is truly estimated on all the sources of income therein mentioned, that it has actually accrued within the period stated, and that the company has no other source of income liable to Income-tax.

Dated 1914. (*Signature*)

(*Designation*)

INSTRUCTIONS HOW TO FILL UP THE ABOVE FORM.

1. If the company making the return has several places of business, they should all be mentioned in column 2, the principal place of business being specified.

2. In column 3 should be entered in detail every separate source of income accruing and arising in British India.

3. In column 4 should be entered the income accruing and arising during the year ending on the day on which the company's accounts have been last made up, or if the company's accounts have not been made up within the year ending on the 31st day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the 31st day of March.

4. Against the gross receipts, no deductions should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned, nor shall any deduction be allowed on account of any tax, rate or cess to which the assessee is liable, other than a tax or rate imposed on the assessee, in respect of his ownership of any buildings or lands not used for agricultural purposes, under sections 128, 145, 148 and 149 of Act III of 1904 (Madras), sections 93 and 78 of Act IV of 1884 (Madras), section 57 (i) and (ii) of Act V of 1884 (Madras), and section 17 of Act XIII of 1889 (India.)

5. Deductions from the gross receipts may be allowed on account of the following items :—

(a) In the case of trades or professions—

(1) Sums expended in the repairs of implements, utensils or articles used solely for the purpose of the profession or trade.

(2) Sums expended for insuring or keeping insured the buildings, machinery, implements and stock used for the purposes of profession or trade, and the rent paid for any premises used for such profession or trade, provided that if such premises shall not have been exclusively used for such profession of trade, a fair proportion only of such rent shall be deducted from the gross receipts.

(3) Actual expenditure during the year on repairs and renewal of such premises, if such repairs and renewal are at the cost of the company.

(4) Sums expended in the payment of persons employed solely each profession or trade.

(5) The amount of any losses of stock in trade—The excess loss sustained in any one or more professions or trades over and above the profits thereof may be set off against the excess profits of any other profession or trade exercised by the same company.

(6) The amount of any bad debt (or debts *bona fide* and upon reasonable grounds written off as irrecoverable within the year, provided—

(i) that such bad debt (or debts) has been regularly brought forward in the ledgers from year to year from the date on which the debt arose ;

(ii) that it was not written off to profit and loss before ; and

(iii) that when once a particular debt has been *bona fide* and upon reasonable grounds written off to profit and loss in any year, no portion of such debt can be carried forward so as to be set off against or taken in deduction of the profits of the next or any succeeding year.

Note.—In writing off bad debts against the income of any year care must be taken to see that the amount is not unnecessarily deducted and not deducted more than once.

(7) Interest paid on money borrowed for the purpose of the trade or profession.

(8) An annual depreciation of 6 per cent on the original value of machinery and plant to cover renewals and repairs, subject to the following restrictions :—

(a) No deduction for wear and tear or repairment on account of any such deduction shall be allowed in any year if the deduction when added to the deductions allowed on that account in any previous years to the person by whom the concern is carried on will make the aggregate amount of the deductions exceed the actual cost to that person of the machinery or plant, including in that actual cost any expenditure in the nature of capital expenditure on the machinery or plant by way of renewal, improvement or reinstatement.

(b) Where, as respects any trade, manufacture, adventure or concern, full effect cannot be given to the deduction for wear and tear in any year owing to there being no profits or gains chargeable with income-tax in that year, or owing to the profits or gains so chargeable being less than the deduction, the deduction or part of the deduction to which effect has not been given, as the case may be, shall, for the purpose of making the assessment for the following year, be added to the amount of deduction for wear and tear for that year and deemed to be part of that deduction, or if there is no such deduction for that year be deemed to be the deduction for that year, and so on for succeeding years.

NOTE.—Plant does not include buildings. No deduction is admissible for depreciation on the value of buildings.

(9) In the case of income from houses—

(1) Any rent or quit-rent paid by the assessee on account of such houses or their sites, but not taxes or local rates or cesses other than such taxes or rates as according to paragraph 4 *supra* may be deducted.

(2) Sums expended for insuring and keeping insured such houses.

(3) Actual expenditure during the year on repairs and renewal of such premises, if such repairs and renewal are at the cost of the company.

(4) Sums expended in collecting the rent not exceeding 6 per cent. of the gross rental.

(5) Annual interest payable to a mortgagee not in possession.

NOTICE UNDER SECTION 18, SUB-SECTION (1), CLAUSE (*b*) OF ACT II OF 1886

All persons resident or carrying on business in Madras whose incomes are Rs. 10,000 and upwards per annum are hereby invited under section 18, sub-section (1), clause (*b*) of Act II of 1886 to prepare under their signatures true returns of their income in the forms subjoined and in accordance with the instructions attached thereto, and deliver them or cause them to be delivered on or before 30th April 1914 to the Collector and Commissioner of Income Tax, Madras.

2. Persons who fail to comply with the above requisition will be assessed on the best information procurable.

Office of the Collector and Comr. of Income tax,
Madras, 13th March 1914.

E. A. DAVIS,
Ag. Collector of Madras and Commissioner of Income-tax.

RETURN I

INCOME-TAX.

Name of person (in the former, give separately the number of the ward and the name of the street in which the residence or place of business is situated; in the latter, give the name of the village).	Nature or place of business.	Sources of income. In this column should be entered separately the sources of income chargeable under Para I, II, III and IV of Schedule D of the Income-Tax Act II of 1886.	Particulars of Hindu undivided family under Para I, III and IV of the Act.	Number of shares in such income.	Name of shareholder.	Amount of gross income derived from each of these sources, and the period during which the income from each source has been derived. Amount of gross income.	Period. This year or the three years ending with the year during which the income has accrued.	Total deductions.	Amount of net profits.	Remarks
						Rs. A. P.		Rs. A. P.	Rs. A. P.	

Subscription.

I do declare that the income stated in this return is truly estimated on all the sources of income therein mentioned; that none but items declared below to be admissible as deductions have been deducted in arriving at the net profits; that the income under each source has actually accrued within the period stated; and that I have no other source of income liable to income tax.

Station
Dated 1914.

(*Signature*)
(*Designation*)

N.B.—Please give the place of residence with door number and street in addition to the place of business in the second column of return.

INSTRUCTIONS FOR THE PREPARATION OF THE TRUE RETURNS OF INCOME REFERRED TO ABOVE.

(1) In the case of a firm, the ordinary designation of the firm should be entered in column 1.

(2) If the person or firm making the return has several places of residence or business, they should all be mentioned in column 2, the principal place of residence or business being specified.

(3) Column 3 should show all sources and amounts of income, specifying separately those chargeable under Parts I, II, III and IV of Schedule II of the Act, and the number of shares in such income and the names of sharers. In this column should be entered in detail every separate source of income accruing and arising in British India. Salaries, pensions, annuities and gratuities are chargeable under Part I, interest on Government and other securities under Part II and other sources of income including the rental value of buildings occupied by owners calculated under section 24 of the Act, and interest on fixed deposits in any bank, joint stock company or other insurable firm, are chargeable under Part IV of Schedule II of the Act.

(4) In column 4 should be entered the gross income accruing and arising during the year ending on the day on which the person's accounts have been last made up or if the person's accounts have not been made up within the year ending on the 31st day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the 31st day of March. In this column, the period during which the income from each source has been derived should be specified.

(5) Against the gross receipts, no deductions should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned, nor on account of the maintenance of the assessee himself or his family or domestic establishment; nor shall any deduction be allowed on account of any tax, rate or cess to which the assessee is liable, other than a tax or rate imposed on the assessee, in respect of his ownership of any buildings or lands not used for agricultural purposes under sections 128, 145, 146 and 149 of Act III of 1903 (Madras), sections 69 and 75 of Act IV of 1884 (Madras), section 57 (i) and (ii) of Act V of 1884 (Madras) and section 17 of Act XIII, 1888 (India), (Notification No. 218, dated 17th April 1896, published at page 489, Part I of *Fort St. George Gazette*, dated 30th April 1896).

(6) A deduction for the purpose of securing a deferred annuity or a provision for wife or children or a payment to a Life Insurance Company should not be excluded from column 4, but should be included in the column headed "Total deductions" and supported in the insurance case by a receipt for such deduction or payment.

EXAMPLES OF DEDUCTIONS FROM THE GROSS RECEIPTS WHICH ARE ADMISSIBLE.

(a) *In the case of trades or professions.*

(1) Sums actually expended in the repairs of implements, utensils or articles, used solely for the purpose of the profession or trade.

(2) Sums expended in insuring or keeping insured the buildings, machinery and plant, implements, and stock used for the purpose of the profession or trade. The deduction is confined to the premia (including subscriptions, etc.) paid during the year upon the income accruing in which the tax is assessed.

(3) The amount of rent paid for any premises exclusively used for such profession or trade.

N.B.—Where they are not exclusively used for such profession or trade, only a *fair* proportion of such rent is admissible for deduction.

(4) The amount actually expended on repairs and renewals of such premises, if the repairs and renewals are at the cost of the assessee. The assessee must be prepared to prove the amount spent by means of vouchers.

(5) The amount expended as salaries of persons employed solely and exclusively in the profession or trade. When a firm has transactions both in and out of India and realizes profit in both by means of an establishment maintained in India in common for both, only a proportionate deduction is allowed (the exact proportion of which will be determined by the assessing officer in each case).

(6) The amount of any loss in trade or of the stock in trade actually written off during the year. In cases where there is loss in one trade or profession and profit in another, the loss may be set off against the profits, and any excess loss deducted. So also loss under any one part of the Schedule may be set off against income under any other part.

(7) The amount of any bad debt (or debts) *bona fide* and upon reasonable grounds written off as irrecoverable within the year, provided—

(i) that such bad debt (or debts) has been regularly brought forward in the ledger from year to year from the date on which the debt arose;

(ii) that it has been written off to profit and loss before;

(iii) that when once a particular debt has been *bona fide* and upon reasonable grounds written off to profit and loss in one year, no portion of such debt can be carried forward so as to be set off against or taken in deduction of the profits of the next or any succeeding year.

Note.—In writing off bad debts against the incomes of any year care must be taken to see that the amount is not unnecessarily deducted and not deducted more than once.

(8) Interest paid on borrowed capital. The assessee may be required to satisfy the assessing officer that only capital actually employed in his trade is taken into account in this connection.

N.B.—When the whole capital is not exclusively employed in the trade, only a *fair* proportion of the interest paid shall be deducted.

(9) Such miscellaneous and contingent charges as Commission or Discount—
Postage, Telegraphic, Law, Advertising and Stationery charges,
Shipping, Freight, Railway and other Transit charges.

N.B.—The nature of the charge and the amount incurred under each should be distinctly demonstrable.

(10) Payments actually made to Insurance Companies for the purpose of securing a deferred annuity or a provision for wife or children or a payment to a Life Insurance Company, but not those set aside to form an Insurance Fund.

(11) Charges incurred in providing tiffin for assistants, clerks and constituents.

(12) An annual depreciation of 6 per cent. on the original value of machinery and plant to cover renewals and repairs, subject to the following restrictions :—

(*a*) No deduction for wear and tear or repayment on account of any such deductions shall be allowed in any year, if the deduction when added to the deductions allowed on that account in any previous years to the person by whom the concern is carried on will make the aggregate amount of the deductions exceed the actual cost to that person of the machinery or plant, including in that actual cost any expenditure in the nature of capital expenditure on the machinery or plant by way of renewal, improvement or reinstatement.

(*b*) Where, as respects any trade, manufacture, adventure or concern, full effect cannot be given to the deduction for wear and tear in any year owing to there being no profits or gains chargeable with income-tax in that year, or owing to the profits or gains so chargeable being less than the deduction, the deduction or part of the deduction to which effect has not been given, as the case may be, shall, for the purpose of making the assessment for the following year, be added to the amount of deduction for wear and tear for that year and deemed to be part of that deduction; or if there is no such deduction for that year be deemed to be the deduction for that year, and so on for succeeding years.

N.B.—Care should be taken to see that the deduction allowed represents the repairs, and depreciation of only one year, *i.e.*, the year the income of which is assessed.

(5) *In cases of houses rented and let by the owner for rent.*

(1) Sums expended in insuring or keeping insured such houses, the deduction being confined only to the premia (including subscriptions, etc.) paid during the year upon the income accruing in which the tax is assessed.

(2) Actual expenditure during the year on repairs and renewal of houses, if such repairs are at the cost of the assessee, but not depreciation in the value of such buildings.

(3) Sums expended in collecting the rent not exceeding 5 per cent. of the gross rental. The deduction applies only to direct payments.

(4) Any interest payable to a mortgagee not in possession, whether the interest has or has not been actually paid during the year.

(5) Any rent or quit rent paid by the assessee on account of such houses, or their sites. (Notification No. 88, dated 26th February 1885, printed on pages 209 and 210, Part I of *Fort St. George Gazette*, dated 5th March 1895.)

(*c*) *In cases of houses occupied by the owner for dwelling purposes under section 24 of Act II of 1886*

(1) When buildings are occupied by their owners as dwelling houses, five-sixths of the estimated annual rent thereof shall be added to the net income under Part IV and the sum total assessed, provided that, where five-sixths of the annual rental value exceeds 10 per cent. of the assessee's income from all sources whether taxable or not, the excess shall be deducted from the five-sixths of the rental value and the remainder added to the net income under Part IV.

(2) Houses reserved for the use of the owner, but not occupied by him during the period which serves as the basis of assessment.

N.B.—The term *renewal* as used in the return refers only to such works as are intended to put the building in the same state as it was in when it was originally constructed, while any additional accommodation provided or any material alteration to the plan of the building shall be treated as an addition.

When a portion of the house is occupied by the owner and the remainder let out on hire, the portions should be treated as if they were separate houses and deductions allowed accordingly, *e.g.*, either a sixth of the annual rent-value or actual expenditure on repairs and renewals, as the case may be.

EXAMPLES OF DEDUCTIONS FROM THE GROSS RECEIPTS WHICH ARE NOT ADMISSIBLE.

(1) Amounts expended by Vakils on the purchase of Law books and stationery.

(2) Amounts set apart to form a Renewal Fund in cases where allowance is made for repairs under the rules.

(3) Amount set apart as a Reserve Fund out of profit to meet anticipated or contingent losses.

(4) Amount spent in or set apart for repayment of debts.

(5) Interest on capital put in by the partners of the firm.

(6) Partner's allowances.

(7) Bad or doubtful debts not written off.

(8) Any setoff out of the profits of the year on account of ascertained losses of previous years.

(9) Public or local rates, cesses or taxes other than such taxes or rates as under paragraph (5) of the instructions given above may be deducted. (Notification No. 88, dated 26th February 1895, printed on pages 209 and 210, Part I of *Fort St. George Gazette*, dated 5th March 1895.)

(10) Cost of maintenance of the assessee himself or his family or domestics.

(11) Bonuses paid to domestic servants.

(12) Christmas presents to domestic servants.

(13) Subscription to races, charities and schools, etc.

(14) Tuition expenses of partners of a firm, when these can be separately ascertained.

(15) Interest not received in cash, a bond being taken for the same.

(16) Deductions for depreciation in the value of buildings.

(17) Payments made to form an Insurance Fund against future losses.

(18) Outlay on the purchase of machinery, plant, etc.

POST OFFICE NOTIFICATION.

NOTIFICATION.

EXTRACT from the *Gazette of India*, dated the 7th March 1914.

POSTS AND TELEGRAPHS.

POST OFFICE.

Calcutta, the 6th March 1914.

No. 820-*Ap.*—The following promotions and appointments in the grades of Superintendents of Post Offices are made with effect from the 1st February 1914, *vice* Mr. C. L. Pigott, Superintendent of Post Offices, First Grade, retired :—

* * * * * *

Mr. W. A. Smith to be promoted provisionally to the Third Grade.

Mr. K. M. Adam to be promoted provisionally to the Fourth Grade.

Mr. T. Marimuthu Pillai, Clerk, office of the Postmaster-General, Madras, and Officiating Superintendent of Post Offices, Fifth Grade, to be provisionally appointed Superintendent of Post Offices, Fifth Grade.

W. MAXWELL,
Director-General of Posts and Telegraphs.

OFFICIAL ADVERTISEMENTS.

TENDERS FOR REPAIRS TO RAMANUJAPURAM TANK.

NOTICE is hereby given that sealed tenders will be received by the Executive Engineer up to noon of the 16th April 1914 for the execution of the work noted below :—

Repairs to the Ramanujapuram tank P.A.S.—Rs. 5,890.

2. The amount of earnest money to be deposited along with each tender is Rs. 200, failing which the tender will not be considered. The earnest money may be paid at any time before the date fixed at the office of the Executive Engineer at Chepauk and the receipt of the Manager obtained. This receipt will be replaced by a formal receipt signed by the Executive Engineer which should be produced at the time of repayment of the earnest money.

3. Tenders should be sent in sealed covers superscribed "Tender for the work," the name of the work or works being given without fail, as otherwise they are liable to be opened before or after the due date.

4. Any tender not received on the due date will not be considered.

5. Tenders should be written up in P.W.D. Form K-1 complete in every detail. The form may be obtained on application at the Division or Sub divisional offices.

6. Plan and specification and detail estimate may be seen on application at the Chingleput Division office on all working days between the hours of 12 A.M. and 4 P.M.

7. In the event of the tender being submitted by a firm, it must be signed separately by each member thereof or in the event of the absence of any partner it must be signed on his behalf by a person holding power-of-attorney authorising him to do so.

8. The address of each tenderer should be given in full in the tender form.

9. The successful tenderer will be asked to execute the necessary agreement on a date which will be fixed by the Executive Engineer and if the tenderer fails to do so within that date, his earnest money will be forfeited.

10. The work should not be sublet.

11. Date of completion of work, 31st March 1916.

12. The Executive Engineer reserves to himself the right to reject the lowest or any tender without assigning any reason for so doing.

13 The form below is the schedule form printed in P.W.D. Form K-1 and gives the description and quantity of the several items of work to be done :—

Repairs to Ramanujapuram Tank P.A.S.

220,000 c.ft.	Earthwork including sectioning, breaking clods, tamping, watering and ramming.	1,000 c.ft.
6,000 r.ft.	Benching the slopes of bund in four rows	100 r.ft.
21,000 c.ft.	Hoeing the new dry revetment	100 c.ft.
7,000 ,,	Gravel banking	100 ,,
202,000 c.ft.	Turfing including watering for three months	100 c.ft.
17,500 ,,	Kumbal plantation including watering for three months	100 ,,

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chingleput Division.

27th February 1914.

II-3

AUCTION FOR SUPPLY OF RATION ARTICLES.

Notice is hereby given that the Superintendent, District Jail, Tanjore, will hold a public auction at his office, in the District Jail Tanjore, at 2 P.M., on 23rd March 1914, for the purchase of the following articles required for jail use, during 1914-15 :—

Name of articles.		Probable quantity required.		Remarks.
Samba rice, 2nd quality ..	lb.	120,000	..	To be delivered in quantities that may be ordered every month. No wastage will be allowed. The rice should be not less than six months old. It should not be mill cleaned. It should be free from stones, etc.
Mysore ragi (clean and dry)	lb.	150,000	..	To be delivered in quantities, as may be ordered, from time to time, every quarter. The grain must not be damaged, or mill-cleaned, and the wastage in cleaning and grinding, etc., should not exceed 10 per cent.
Thovari dhall	lb.	45,000	..	Should be clean and free from stones and husk. Wastage should not exceed 5 per cent.
Tamarind	lb.	4,500	..	Half the quantity new and half one year old; should be free from stones and seeds. Wastage should not exceed 5 per cent.
Chillies	lb.	750	..	Should be new crop and free from weevil, dump, stones, etc.
Coriander	lb.	600	..	Do. do.
Turmeric	lb.	100	..	Do. do.
Onions	lb.	4,000	..	To be delivered weekly, as required.
Bread	lb.	720	..	To be delivered daily, as required.
Sago	lb.	100	..	To be delivered weekly, as required.
Sugar (white or brown) ..	lb.	300	..	Do do
Milk, fresh drawn and milked, at the jail, under supervision.		400	..	Pintsa month. Specific gravity 1030° to 1035°. Daily as required.
Firewood, dry * ..	tons.	120	..	To be supplied monthly as required, in billets of not more than 3 feet length; dryage should not exceed 10 per cent. Jungle wood of superior quality or casuarina preferred. Fuel which takes long to dry and which is smoky will not be accepted.
Gingelly seeds	lb.	12,000	..	To be of good quality and clean; to be delivered quarterly, as required; the wastage not to exceed 10 per cent and outturn should not be less than 40 per cent.

* The full quantity may or may not be required.

2. Intending bidders should deposit Rs. 50, as earnest money which, in the case of unsuccessful bidders, will be returned immediately after the auction is over.

3. In the case of successful bidders, a bond should be executed by them, within seven days from the date of auction and a security deposit of 10 per cent. on the total value of the annual supply should be deposited with the Superintendent simultaneously; failing which, the tender deposits will be liable to confiscation. In case of failure to make the supply according to the terms of contract, after it is settled, the contractors will be liable to make good any loss which the Superintendent may incur by purchasing the articles locally or elsewhere.

4. Samples of the articles should be furnished for inspection at the time of auction and the supplies should be strictly in accordance with such samples. The value of the articles will be paid up on delivery at the jail, but no advance will be made on any account.

5. The contract should not be sublet and it is subject to confirmation by the Inspector-General of Prisons.

6. Such of the merchants as may not be able to attend the auction personally may submit sealed tenders with a deposit of Rs. 50 so as to reach the Superintendent on or before 12 noon, on the 16th March 1914. All tenders will be opened by the Superintendent at the time of the auction and the rates offered by tenderers who are unable to attend the auction, will be considered along with those offered by the bidders. The rates should be specified in the tenders, in words, as well as in figures; the rates offered should be in lb. per rupee.

7. The Superintendent reserves to himself the right of rejecting any or all tenders and bids, without assigning any reason for so doing.

District Jail, Tanjore,
2nd March 1914.

P. SUBRAHMANIA AYYAR,
Ag. Superintendent.

TENDERS FOR CONSTRUCTING QUARTERS AT SEMBIAM.

Notice is hereby given that sealed tenders will be received and opened by the Executive Engineer or any agent deputed by him up to noon of the 1st April 1914 for the execution of the works noted below.—

	Rs.
Constructing quarters for one Sub-Inspector, four head and seventeen constables, etc., at Sembiam, Saidapet taluk	14,500

2. The amount of earnest money to be deposited along with each tender is Rs. 400, failing which the tender will not be valued. The earnest money of those tender not accepted will be returned immediately.

3. Tenders should be sent in sealed covers superscribed "Tender for the work" the name of the work or works being given without fail as otherwise they are liable to be opened before or after the due date.

4 Any tender not received on the due date will not be considered.

5 Tenders should be written up in Public Works Department Form K-1 complete in every detail. The form may be obtained on application at the Division or Sub-divisional offices.

6. Plan and specification may be seen on application at the Chingleput Division office on all working days between the hours of 12 A.M. and 4 P.M.

7 In the event of the tender being submitted by a firm, it must be signed separately by each member thereof or in the event of the absence of any partner it must be signed on his behalf by a person holding power-of-attorney authorising him to do so.

8. The address of each tenderer should be given in full in the tender form.

9 The successful tenderer will be asked to execute the necessary agreement on a date which will be fixed by the Executive Engineer and if the tenderer fails to do so within that date, his earnest money will be forfeited.

10. The work should not be sub-let.

11 The tenderer should give the time within which he will complete and hand over the work. This will be taken into consideration in selecting the tender. A bonus of Rs. 1,007 will be given.

12. The Executive Engineer reserves to himself the right to reject the lowest or any tender without assigning any reason for so doing.

13. The form below is the schedule form printed in Public Works Department Form K-1 and gives the description and quantity of the several items of work to be done.

Constructing quarters for one Sub-Inspector, four head constables and seventeen constables with stables, etc., at Sembiam, Saidapet Taluk.

Quantity or number.	Description of work.	Unit.
6,416 c. ft. ..	Concrete brick jelly in mortar	100 c. ft.
5,195 c. ft. ..	Brick work in curki mortar (foundation and basement)	100 "
3,900 " ..	Do. in superstructure	100 "
400 " ..	Do. flat arch work	100 "
7,855 " ..	Brick work in dry superstructure	100 "
6 12 " ..	Cutstone work	C. ft.
37 Nos. ..	Cutstone under pillars	Each
760·42 c. ft. ..	Country wood wrought and put up (pillamaradi)	C. ft.
37 Nos. ..	Do pegs 6 inches diameter and 3 feet long	Each.
1,194 s. ft. ..	Teakwood jaliam door with frames, fittings, etc., complete	S. ft.
348 " ..	Teakwood battens windows with expanded metal frames, fittings, etc ..	"
172 " ..	Teakwood battens and hedged doors with frames, fastenings, etc., complete.	"
24 " ..	Teakwood iron barred, sunshade windows with frames, etc., complete ..	"
24 " ..	Teakwood iron barred battens and hedged iron doors with frames, etc., complete.	"
9 " ..	Teakwood glazed ventilators complete	"
4·78 s. ft. ..	Teakwood wrought and put up	C. ft.
1 s. ft. ..	Teakwood panelled ventilator moveable on side pivots including frames, iron fittings, etc., complete	S. ft.
7,888 " ..	Roofing with flat and pan tiles including teak rafters, shamans borders, etc.	100 s. ft.
1,087 " ..	Roofing with Mangalore tiles laid in mortar over flat tiles including teak rafters and galvanised sheet iron for valleys, etc., complete.	100 s. ft.
300 " ..	Roofing with Mangalore tiles including teak rafters complete ..	100 "
46 " ..	Flooring with 1½" Cuddapah slabs	100 "
495 " ..	Flooring with 9" square tiles over a bed of 4" concrete and polished with cement.	100 "
30 " ..	Flooring with ½" cement plaster over a bed of 4" concrete	100 "
267 " ..	Gravelling 3" thick	100 "
24,500 " ..	Plastering with one coat of curki mortar and white washing two coats ..	100 "
4,712 " ..	Plastering with curki mortar two coats	100 "
1,692 " ..	Painting with chocolate paint two coats	100 "
816 " ..	Painting with chocolate paint three coats	100 "
10,963 " ..	Tarring two coats	100 "
16,960 c. ft. ..	Earthwork excavating foundations	1,000 "
4,405 s. ft. ..	Earth filling in basement and forming floor with a coat of coodung ..	100 "
894 c. ft. ..	Filling in basement with earth	1,000 c. ft.
1 No. ..	Pit privy built up with brick in clay	Each
3 Nos. ..	Iron manual rails with handles, etc.	"
21 " ..	Forming fireplaces	"
21 " ..	Pyramid gablives for the huts	"
20 r. ft. ..	Solid bamboo 3" diameter for stables	R. ft.

27th February 1914.

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chingleput Division.

TENDERS FOR REPAIRS AND IMPROVEMENTS TO TIRUMUSHI TANK

NOTICE is hereby given that sealed tenders will be received by the Executive Engineer up to noon of the 15th March 1914, for the execution of the works noted below—

			Rs.
Tirumushi Tank, I No. 250.	Repairs		10,080.
	Improvements ..		1,520.

2. The amount of earnest money to be deposited along with each tender is Rs. 200+80; failing which the tender will not be considered. The earnest money may be paid at any time before the date fixed at the office of the Executive Engineer at Chepauk and the receipt of the Manager obtained. This receipt will be replaced by a formal receipt signed by the Executive Engineer which should be produced at the time of repayment of the earnest money.

3. Tenders should be sent in sealed covers superscribed "Tender for the work" the name of the work or works being given without fail as otherwise they are liable to be opened before or after the due date.

4. Any tender not received on the due date will not be considered.

5. Tenders should be written up in P.W.D. Form K-1 complete in every detail. The form may be obtained on application at the Divisional or Sub-divisional offices.

6. Plan and specification and detail estimate may be seen on application at the Chingleput Division office on all working days between the hours of 12 A.M. and 4 P.M.

7. In the event of the tender being submitted by a firm, it must be signed separately by each member thereof or in the event of the absence of any partner it must be signed on his behalf by a person holding Power of Attorney authorising him to do so.

8. The address of each tenderer should be given in full in the tender form

9. The successful tenderer will be asked to execute the necessary agreement on a date which will be fixed by the Executive Engineer and if the tenderer fails to do so within that date, his earnest money will be forfeited.

10. The work should not be sub-let.

11. Date of completion of work .. .. { Repairs—31st March 1915 / Improvements—15th September 1914

If the work is completed within the date fixed, a bonus of Rs. 60 will be given.

12. The Executive Engineer reserves to himself the right to reject the lowest or any tender without assigning any reason for so doing.

13. The form below is the schedule form printed in P.W.D. Form K-1 and gives the description and quantity of the several items of work to be done—

REPAIRS TO TIRUMUSHI TANK, I No. 250.

Bund.

Quantity or number.	Description of works.	Unit.
415,000 c.ft. ..	Earthwork for bund including breaking clods, ramming, watering and ramming	1,000 c.ft.
294,000 sq. ft. ..	Turfing including watering for three months	100 sq. ft.
18,400 c.ft. ..	New laterite stone revetment	100 c.ft.
9 506	Gravel backing	100 "

Masonry works.

900 sq.ft...	Plastering with surki mortar two coats	100 sq.ft.
174 c.ft. ..	Brick-work in surki mortar	100 "
480 " ..	Lime-setting masonry	100 "
640 " ..	Repairing old stones	100 c.ft.
480 " ..	New laterite stone-packing	100 "
640 sq. ft. ..	Grouting and pointing with surki mortar	100 sq.ft.

Improvements.

1,770 c.ft. ..	Concrete bricks-jelly in mortar	100 c.ft.
1,250 " ..	Brick-work in surki mortar	100 c.ft.
22 " ..	Do arch-work	100 c.ft.
3,100 sq.ft...	Plastering two coats with surki mortar	100 c.ft.
974 c.ft. ..	Cuniette work	100 sq.ft.
4 Nos. ..	Ring and rods with locking arrangements, etc., for sluices Nos. 1, 2, 3 and 4	each.
	Earthwork excavating foundations	1,000 c.ft.

N.B.—The rates should not include seigniorage charges; but payments will be made on production of proper receipts.

Madras, 2nd March 1914.

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chingleput Division.

MADRAS STATIONERY DEPARTMENT.

TENDERS FOR SUPPLY OF CLOTHING

SEALED tenders for the supply of the articles of clothing and for tailoring charges referred to in the appended list will be received by the Superintendent of Stationery up to 12 noon on Thursday the 19th March 1914.

GENERAL CONDITIONS.

1. Tender should be superscribed "Tenders for clothing" They should specify the rates at which the tenderer undertakes to supply or to stitch per unit. They should be accompanied by a deposit of 5 per cent on the value of the tender This deposit should be remitted to the Bank of Madras and the Bank's receipt attached to the tender. No cash will be accepted.

2. Tenderers are at liberty to tender under any one or more parts of the notification and that completely for any one or more parts.

3. Samples of the cloth and other articles proposed to be supplied should invariably accompany the tender The samples should be distinctly described and marked with the name of the tenderer on labels attached to them.

4. The successful tenderer will be required to deposit as security 10 per cent. on the value of his tender, together with the necessary stamp duty, and to sign a contract bond (the form of which can be seen at this office) within fifteen days from the date of his being informed of the acceptance of his tender. In case of failure his deposit of 5 per cent. delivered with the tender will be liable to forfeiture, and his tender will be cancelled.

5. The numbers of suits and other articles mentioned below are approximate; the actual quantities required will be intimated to the contractor from time to time and should be delivered at the cost and risk of the contractor at the Stationery Office, Madras, punctually on the dates fixed in the orders issued failing which the terms of the contract bond will be strictly enforced.

6. The Superintendent of Stationery reserves to himself the right to reject any tender without assigning any reason for so doing

7. Forms of tender and any further information can be obtained on application at the Stationery Office on any office day between the hours of 11 A.M. and 5 P.M.

8. Clothing should be supplied according to specified measurements or in the case of public offices in the Presidency town, according to measurements to be taken at the offices by the tenderer,

9. The contract will be for a period of one year from the 1st April 1914.

List showing the probable requirements of articles of clothing, etc., for the year 1914–1915.

PART I.

Clothing required for the Deputy Inspectors of Vaccination, Chief or Divisional Sanitary Inspectors and qualified Sanitary Inspectors.

		Probable quantities required.	
1.	Coats (cotton) with badges	No.	30
2.	Coats (cotton) without badges	"	30
3.	Coats (woollen with lining) with badges	"	10
4.	Do. without badges	"	10
5.	Trousers (cotton)	Pairs	30
6.	Do. (woollen with lining)	"	10
7.	Cotton puggree (with gold lace at one end)	No.	30
8.	Brass buttons (with device) with rings	"	250
9.	Canvas gaiters	Pairs	30
10.	Knickerbockers (cotton)	"	20
11.	Do (woollen)	"	10
12.	Riding trousers (cotton)	"	20
13.	Do. (woollen)	"	10
14.	Stockings	"	30
15.	Silk puggree (with gold lace at one end)	No.	20
16.	Topee (solar pith)	"	5

Clothing required for qualified Assistant Sanitary Inspectors and for Vaccinators

1	Coats (cotton) with badges	No.	30
2	Do. without badges	"	30
3.	Coats (woollen) with badges	"	10
4	Do without badges	"	10
5.	Trousers (cotton)	Pairs	30
6.	Do. (woollen)	"	10
7.	Cotton puggree	No.	30
8	Brass buttons (with device) with rings	"	250
9.	Canvas gaiters	Pairs	30
10	Knickerbockers (cotton)	"	20
11.	Do. (woollen)	"	10
12	Riding trousers (cotton)	"	20
13	Do. (woollen)	"	10
14	Stockings	"	30
15	Topee (solar pith)	"	5

Specification of the above clothing—

Cloth.—Cabinet cloth, Basel Mission, pattern No. 1103. In the case of men employed on the hills, woollen cloth which will be supplied by this office should be used and the tender for woollen clothing should provide for other charges only

Coat,—The coat will be a Norfolk jacket with two pleats, two great, and two side patch pockets. The collar will be of turn down pattern, fastened by hooks and eyes. The collar will bear gold braid ½ inch broad and 3½ inches long in three rows for Chief Sanitary Inspectors and First-class Deputy Inspectors of Vaccination, two rows for Divisional Inspectors and Second class Deputy Inspectors of Vaccination and one row for Third-class Deputy Inspectors of Vaccination and for qualified Sanitary Inspectors serving under a Divisional or Chief Sanitary Inspector. The gold braid will be affixed by means of fasteners so that it shall be removable when the coat is washed. In the case of the Assistant Sanitary Inspectors and Vaccinators, the coats should have shoulder straps on which will be fastened a brass badge of the same device as the button but laid upon the letter S for Assistant Sanitary Inspectors and V for Vaccinators.

Six brass gilded buttons will be used for the front of the coat and two will be employed for the belt. They will bear the device of a winged rod and two serpents surrounded by the motto "Health is Wealth."

Trousers will be of the same material as the coat and of ordinary cut.

The pugree will be of cotton, maroon (Indian lac) colour, and 16 feet length with gold embroidery of special pattern. The pugrees for the Assistant Sanitary Inspectors and Vaccinators should be without lace.

The gaiter will be of dark brown canvas, lined with thin leather and fastened with leather straps and leather-covered buckles. The gaiter will have a loot piece so as to cover the boot opening and prevent entrance of dust. Europeans and Eurasians will wear solar pith 'topees' of the undress pattern sanctioned for European soldiers covered with Basel Mission cloth No. 1108. The pugree will be worn on the helmet of the same pattern as above stated, but will be 10 feet in length.

Knickerbockers and riding trousers should be of the same material as prescribed for the coat. Stockings should be of plain heather mixture without an ornamental border.

PART II.

Tailoring charges for making up the following articles of woollen clothing required for Government departments.

		Probable quantities to be stitched.	
Charges for making up the following articles are required:—			
Dark blue serge—			
1.	Long coats (lined) and trousers (with waist-cords)	Suits	500
2.	Do. (lined)	No	50
3.	Do. (lined) (with patch colly and pardha)	"	20
4.	Do. (lined), frock pattern, with lace piping at the edges ..	"	5
5.	Short coats (lined) with piping at the edges	"	5
6.	Do. (lined)	"	50
7.	Do. (without lining)	"	20
8.	Trousers (with waist cords and lining)	Pairs	50
9.	Do. (lined), English pattern, with buttons	"	10
10.	Do. do. (with piping at the edges)	"	10
11.	Suits for boatmen	No.	20
12.	Short coats (lined) braided at the edges with the word "Customs" worked in cotton thread across the breast	"	10
13.	Cross belts (with borders)	"	25
14.	Do. (without borders)	"	24
15.	Waist belts (with borders)	"	35
16.	Great coats (without lining)	"	30
17.	Caps, double row	"	20
18.	Woollen caps with red tape border (for boatmen) with "P H.C." worked in woollen thread	"	10
18 (a)	Woollen caps with red tape border (for boatmen) with "Customs" worked in gold thread	"	10
18 (b)	Woollen caps with red tape border (for boatmen) ordinary ..	"	10
19.	Cummerbands braided with gold lace stripes	"	6
20.	Do. braided with yellow tape (woollen) stripes	"	50
21.	Sirsal nds bordered with gold lace	"	5
22.	Do. bordered with yellow tape (woollen)	"	50
Red serge—			
23	Red coats (lined) with blue facings with a chevron (for Trivandrum Residency)	"	20
24.	Red coats (lined), plain (for Trivandrum Residency)	"	10
25.	Coats (lined) trimmed with gold lace and panelled	"	20
26.	Coats (lined) panelled (not trimmed with gold lace)	"	100
27.	(a) Panels for the above containing the words "Madras Government" surrounding the Tudor crown, all embroidered in gold lace ..	"	5
	(b) Panels for the above containing the words "Madras Government" surrounding the Tudor crown, all embroidered in yellow thread.	"	50
	(c) Panels for the above containing the words "Madras Government" surrounding the Tudor crown with departmental initials, all embroidered in gold lace	"	10
	(d) Panels for the above containing the words "Madras Government" surrounding the Tudor crown with departmental initials, all embroidered in yellow thread	"	50
	(e) Panels for the above containing the Tudor crown and departmental initials, all embroidered in gold lace	"	5
	(f) Panels for the above containing the Tudor crown and departmental initials, all embroidered in yellow thread	"	20
28.	Cummerbands bordered with gold lace	"	10

29	Cummerbands braided with gold lace stripes	..	No.	10
30	Do. braided with yellow tape (woollen stripes)	..	"	100
31	Sircabands bordered with gold lace	..	"	10
32	Do. bordered with yellow tape (woollen)	..	"	10
33	Cross belts bordered with gold lace (single row)	..	"	100
34	Do. do. (double row)	..	"	10
35	Flannel bannans	..	"	10

N.B.—Serge, lining cloth, buttons, waist-cords, gold lace, yellow braiding and canvas cloth for belts will be supplied by the undersigned and all that the contractor will have to provide is needles, thread and labour.

PART III.

Charges for making up the following articles are required.

Description of clothing	Probable quantity to be stitched.	Width of cloth to be issued.	Description of size.	Maximum length of sizes.	Estimate of cloth for each unit.
		inches.			Yds. Ft. In.
1. Short coats (drill), special, for General Hospital.	250	27	I II III	36 38 40	3 2 3 3 1 6 3 0 9
2. Do (drill), ordinary, for other hospitals.	250	27	I II III	36 38 40	3 1 6 3 0 9 2 2 3
3. Trousers (drill) for all hospitals	500 pairs.	27	I II III	42 44 46	2 1 6 2 2 0 2 2 6
4. Long coats (drill)	50	27	I II III	40 44 50	4 1 6 4 2 3 4 2 9
5. Overalls of white drill	10	28	I II III	42 44 46	2 1 5 2 2 0 2 2 3
6. Kaki (drill) suits, ordinary pattern	50	28	I	Coat 38, Trouser 40	3 1 6 3 2 0
			II	Coat 39, Trouser 42, Coat 40, Trouser 38	3 2 0 3 1 0 3 2 0 3 1 0
7. Kaki (drill) suits, cavalry pattern	20	28	(Same as Item 6 for all the three sizes.)		
8. Kaki (drill) suits for cycle posts ..	50	28	Do		do.
9. Blue drill suits with departmental words worked in red thread.	20	28	Do		do.
10. Blue drill suits without departmental words .	20	28	Do.		do.
11. Blue drill suits with white braiding .	20	28	Do.		do.
					Yds. Ft. In.
12. White gowns, long cloth	450	36	I II III	56 58 60	2 0 0 2 1 3 2 2 3
13. White long coats, long cloth	100	36	I II III	48 44 40	2 1 6 2 0 6 1 2 3
14. White trousers, long cloth (with waist cord) ..	400	36	I II III	44 42 38	2 2 3 2 1 6 2 1 0
15. White drill suits for European attendants (ready cut).	20	28	..	..	7 0 0

N.B.—Materials will be issued for these items by the Stationery Office. Necessary cloth will be supplied at the estimate furnished according as the individual measurements fall in any of the three sizes.

PART IV.

Judicial.

(*a*) Coats.

	Probable quantities required.	
1. White coats (long cloth)	No.	20
2. White long coats (long cloth) reaching to the knee	"	200
3. Do do. half way between the ankle and the knee	"	50
4. Trousers (drill) with waist-cord	Pairs	300
5. White gowns (long cloth)	No.	50
6. Bone buttons (white)	"	300
7. White drill suits (as per specification below) with crowns and monograms	"	5
8. White drill suits (as per specification below) without crowns and monograms	"	20

Each suit consists of a white drill tunic and trousers: the tunic to be made with shoulder straps and rolled collar and to be faced with white braid and if necessary ornamented with white metal crowns at the points of the collar and monogram G.R.I. or the Royal Arms on the shoulder straps:—

9. Peaked caps (after the pattern worn by Army Warrant Officers with a crown in front)	No.	5
10. White sun helmets like those worn by Police Inspectors	"	5
11. Pugrees, red cloth, for chaprasis	"	30

12. Waist bands (long cloth)	No.	50
13. Turbans, turkey red cloth (6 yards long)	"	25
14. Jerseys	"	25
15. Mull turbans	"	100
16. Silver-laced turbans	"	10

(b) Commissioner of Police, Madras.

	Probable quantities required.	
1. White short coats (drill)	No.	5
2. White drill trousers with waist-cords	Pairs	10
3. Turbans (made up for horse-keepers)	"	5
4. Turbans (made up for dancer)	"	2
5. Fez cap	No.	1

PART V.

Materials required for embroidery work.

1. Gold lace, 1½" wide	Yds.	5
2. Do. 1" "	"	50
3. Do ¾" "	"	60
4. Do. ½" "	"	75
5. Do. ¼" "	"	30
6. Gold cord	"	150
7. Red cord, woollen	"	25
8. White cord do.	"	25
9. Gold fringe	"	10
10. Yellow fringe	"	50
11. Do tape, ¾" wide	"	5
12. Black braid, ½" wide	"	400
13. Black tape, ½" "	"	150
14 White braid, ½"	"	50
15. Black wool	Skeins	50
16. Gold (gilt) buttons	No.	1000

PART VI.

Miscellaneous Articles.

1. Dhotys, rose coloured (6 cubits × 3 cubits)	No.	200
2. Country sarees for (toties and sweeper women) (14 cubits × 2½ cubits).	"	120
3. Waterproof capes made of oil cloth (big size)	"	5
4. Do. do. (small size)	"	5
5. Do. rubber coated material with turban covers	Sets	10
6. Waterproof aprons for coolumen	No.	10
7. Turbans, red laced, first sort	"	25
8. Do second sort	"	60
9. Waterproof umbrellas (12 ribs)	"	50
10. Do. (8 ribs)	"	5
11. Straw caps with two white covers with a black band containing the words "Customs" stamped in gold	"	10
12. Brass buttons with rings (with the initials "G.H." and Crown)	"	150
13 Brass buttons, plain, with rings	"	170
14. Brass buttons, aluminium, plain, with rings	"	30
15. Fez caps	"	2
16 English leather belts	"	10
17. Helmets	"	10
18. Forage caps	"	10
19. Cotton thread buttons (large and small)	"	100

Stationery Office, Madras,
27th February 1914.

E. A. DAVIS,
Superintendent of Stationery.

MADRAS STAMP AND STATIONERY DEPARTMENT.

TENDERS FOR CONVEYANCE OF STAMP CASES AND STATIONERY ARTICLES, ETC.

TENDERS for conveyance of stamps and stationery to and from the undermentioned places during the official year 1914–1915 will be received by the Superintendent of Stamps and Stationery, Madras, at his office up to 12 noon on Thursday the 19th March 1914 :—

(*A*) *Rates for the conveyance of stationery articles.*

Stationery Office (Old High Court Buildings)—		
to the Salt Cotaurs	and *vice versa*.	per 100 lb.
to the Central Station	½	"
to the Penitentiary Press	"	"
to the Godowns of the Agent for Government Consignments	"	"
to the Government Press, Mint Buildings	"	"
to the Government Press Branch, Mount Road	"	"

(A) Rates for the conveyance of stationery articles—cont.

Stationery Office (Old High Court Buildings)—*cont.*		
to the Public Works Stores	and *vice versa*.	per 100 lb.
to the Beach Goods Station	"	"
to the Beach Railway Station	"	"
to the Royapuram Railway Station	"	"
to other places not mentioned above within the limits of Madras, per mile or fraction of a mile.	"	"
to the Stations outside Madras such as Poonamallee ..	"	"

For parcels below 100 lb.

Stationery Office (Old High Court Buildings)—		
to the Beach Railway Station	and *vice versa*.	per package.
to the Salt Cotaurs	"	"
to the Government Press Mint Buildings	"	"
to the Government Press Branch, Mount Road ..	"	"
to the Penitentiary Press	"	"
to the Royapuram Railway Station	"	"
to the Beach Goods Station	"	"
to the Beach Railway Station	"	"
to the other places not mentioned above within the limits of Madras.	"	"

Piling charges

Charges for removing piling in the Stationery Office godowns.	per case.
	per bale.

(B) Rates for the conveyance of stamps.

Stamp Office—		
to the Royapuram Railway Station	and *vice versa*.	per case.
to the Beach Goods shed	"	"
to the Beach Station	"	"
to the Salt Cotaurs	"	"
to the Egmore Station	"	"
to the Saidapet	"	"
to the Taluk Office, Madras	"	"
to the Royapuram Railway Station	"	1 to 5 cases.
to the Beach Goods shed	"	"
to the Beach Station	"	"
to the Salt Cotaurs	"	"
to the Egmore Station	"	"
to Saidapet	"	"
to the Taluk Office, Madras	"	"
removing stamp cases	"	per case.
arranging and piling stamp cases	"	"
coolie for arranging 50 stamp cases for addressing ..	"	per coolie.
weighing and loading 25 stamp cases at railway station.	"	"

Piling charges

Charges per case or bale (*a*) for removing and (*b*) for arranging stamp and stationery cases or bales in the godowns.

Conditions.

1. Tenders should be sent under sealed covers superscribed "Tender for conveyance of stamps and stationery articles, etc."

2. A deposit of Rs. 100 should be paid into the Bank of Madras and the receipt of the Bank annexed to the tender. This amount will be returned to the tenderer on his executing the required bond, or on his tender being rejected. Deposits in any other shape will not be accepted.

3. The successful tenderer will be required to furnish a security of Rs. 200 with the necessary stamp duty, and to execute a bond for the due performance of his contract within one week from the date of intimation of the acceptance of his tender. If he fails to do so, the deposit amount received with his tender will be forfeited and his tender considered to be cancelled.

4. The form of contract bond to be executed can be seen at the Stamp and Stationery Office.

5. The contractor should be able to execute the orders of the Superintendent of Stamps and Stationery or any other officer on his behalf with a one hour's notice when not more than three carts are required, within three hours' notice when not more than six carts are required, and within six hours' notice when more than six carts are required for a trip during the day.

6. In case of goods despatched to and from the stamp and Stationery Office, the contractor should take delivery as directed by the consignor and arrange the packages as directed by the consignee in their respective places within the premises of the offices without extra charge.

7. When packages are despatched to Railway stations, the contractor should obtain the railway receipts and deliver them at the Stamp and Stationery Office on the same day that they are granted.

8. The Superintendent of Stamps and Stationery reserves to himself the right of rejecting any tender without assigning any reason for so doing.

9. For forms of tender and other particulars, tenderers should apply to the Stamp and Stationery Office on any office day between the hours of 11 A.M. and 6 P.M.

Stationery Office, Madras,
3rd March 1914.

F. A. DAVIS,
Superintendent of Stamps and Stationery.

MADRAS STATIONERY DEPARTMENT.

TENDERS FOR THE SUPPLY OF STATIONERY ARTICLES, ETC.

SEALED tenders for the supply of all or any of the undermentioned articles of Indian manufacture during the official year 1914–1915 will be received by the Superintendent of Stationery up to 12 noon on Wednesday the 25th March 1914 :—

			Probable quantity required for the year
1. Ink powder, black, in packets, to yield 12 ounces of ink	..	Doz.	6,000
2 Ink, black, registration, in stone quart bottles containing 40 oz. each	..	Jars	4 000
3. Ink powder, red, in packets, to make one quart of 40 oz. of ink each	..	Packets,	500
4 Twine, country, 2ns	..	lb.	25,000
5. Penknives, desk	..	Doz.	250
6 Scissors, large	..	,,	36
7. Do. small	..	,,	36
8 Silk thread in skeins of 1 tola each	..	,,	36
9. Nails for packing, Europe, of sizes	..	Sheets.	600
10. Gum	..	lb.	1 200
11. Saw dust	..	,,	24,000
12. Postal scales without weights	..	Total,	12
13. Cutch and tola weights (8, 4, 2, 1 ounce weights and 20, 10, 5, 2, 1 tola weights)	..	Sets.	120 each.

GENERAL CONDITIONS

1. Tenders should be superscribed "Tenders for stationery articles, etc.," and should specify the rates at which the tenderers undertake to supply the articles at the Stationery office, Madras. They should be accompanied by a deposit of 5 per cent. on the value of the tender. The deposit should be remitted into the Bank of Madras and the Bank's receipt attached to the tender. No money will be accepted.

2. Samples of articles to be supplied should invariably accompany the tender; they should be distinctly described and marked with the name of the tenderer as labels attached to them. Standard samples of articles may be inspected at the Stationery office.

3. An examination fee of Rs. 10 should accompany each sample of ink or ink powder and a fee of one rupee should be sent with each sample of postal scales or set of weights.

4. The successful tenderer will be required to deposit as security 10 per cent. of the value of his tender together with the necessary stamp duty and to sign a contract bond (form of which can be seen at the office) within fifteen days from the date of his being informed of the acceptance of his tender. In case of failure, his deposit of 5 per cent delivered with the tender will be forfeited and his tender considered to be cancelled.

5. The actual quantities required will be intimated to the contractor from time to time and should be delivered at the cost and risk of the contractor at the Stationery office, Madras, punctually on the dates fixed in the orders issued, failing which the terms of the contract bond will be strictly enforced.

6. The Superintendent of Stationery reserves to himself the right of rejecting any tender without assigning any reason for so doing.

7. Forms of tender and any further information can be obtained on application to the Stationery office on any office day between the hours of 11 A.M. and 3 P.M.

Stationery Office, Madras,
5th March 1914.

E. A. DAVIS,
Superintendent of Stationery.

TENDERS FOR THE SUPPLY OF SUNDRY ENGINEERING STORES.

TENDERS for the supply of sundry engineering stores to the Public Works Workshops and Stores for twelve months from April 1st, 1914, to March 1915 will be received by the undersigned up to 12 noon on Thursday, March 26th. Forms and conditions of tender and samples can be obtained from the office of the undersigned on and after Thursday, March 19th.

Public Works Stores, Madras,
4th March 1914.

R. F. STONEY,
Superintendent, Public Works Stores.

TENDERS FOR THE SUPPLY OF CASUARINA ROOTS.

NOTICE is hereby given that sealed tenders will be received by the undersigned up to 12 noon on Thursday, March 26th, for the supply of the following during 1914–15 :—

Casuarina roots in pieces small enough to be put through the furnace door of the boilers of the Public Works Workshops, per ton.

2. Each tender must be accompanied by a deposit of Rs. 100 in cash or currency notes as earnest money, which amount will be returned if the tender is not accepted.

3. The person whose tender is accepted must deposit a further sum of Rs. 100 and execute an agreement within seven days of the acceptance of the tender, failing which the earnest money will be forfeited.

4. Tenders should be superscribed on the cover containing them "Tenders for the supply of casuarina roots."

5. Full name and address should be given below the signature of tenderer.

6. The Superintendent reserves to himself the right of rejecting any or all of the tenders received without assigning any reason for so doing.

7. Any further information can be obtained from the undersigned.

Public Works Stores, Madras,
4th March 1914.

R. F. STONEY,
Superintendent, Public Works Stores.

TENDERS FOR CARTS AND COOLIES.

NOTICE is hereby given that sealed tenders will be received by the undersigned up to 12 noon on Thursday, March 26th, for the supply of carts and coolies for despatch of articles from Public Works Workshops and Stores during 1914–15.

2. Each tender must be accompanied by a deposit of Rs. 25 in cash or currency notes as earnest money, which amount will be returned if the tender is not accepted.

3. The successful tenderer will be required to deposit Rs. 100 and enter into an agreement within seven days from date of acceptance of his tender.

4. Tenders should specify rates for the following:—

Rate per coolie per mile.
" from 1 to 10 cwts. per cart per mile
" from 1 to 10 cwts. per truck per mile,
" from 10 to 20 cwts. per cart per mile
" from 10 to 20 cwts per truck per mile.
" per ton for articles weighing more than 1 ton per mile.
Loading and unloading heavy articles per ton.
Loading and unloading other articles per ton

Note.—Carts and trucks should be supplied by the contractor.

5. That the contractor will be present once a day to see that all the articles delivered over to him are despatched.

6. The contractor will obtain and deliver the Railway receipts from the Railway Station and be answerable for demurrage caused by delay.

7. The contractor should accept the distance laid down in the Madras Hackney Carriage Act of 1911 published in Supplement to *Fort St. George Gazette*, dated 17th December 1912, pages 24 and 29, between Medical Stores and other places, as being the same as those from the Public Works Stores.

8. Tenders should be superscribed on the cover containing them "Tenders for the supply of carts and coolies."

9. Full name and address should be given below the signature of the tenderer.

10. The Superintendent reserves to himself the right of rejecting any or all of the tenders received without assigning any reason for so doing.

11. Any further information can be obtained from the undersigned.

Public Works Stores, Madras,
4th March 1914.

R. F. STONEY,
Superintendent, Public Works Stores.

TENDERS FOR THE SUPPLY OF OILS.

NOTICE is hereby given that sealed tenders will be received by the undersigned up to 12 noon on Thursday, March 26th, for the supply of the following oils during 1914–15 —

(1) Cocoanut oil, per gallon.
(2) Turpentine, per gallon.
(3) Linseed oil, double boiled, per gallon.
(4) Linseed oil, pale boiled, per gallon.
(5) Linseed oil, raw, per gallon.
(6) Wood oil, double boiled, per gallon.
(7) White cotton waste, per cwt.
(8) Lamp cotton, per cwt.

2. Each tender must be accompanied by a deposit of Rs. 100 in cash or currency notes as earnest money, which amount will be returned if the tender is not accepted.

3. The person whose tender is accepted must deposit Rs. 200 and execute an agreement for the supply of the above within seven days of the acceptance of the tender, failing which the earnest money will be forfeited.

4. Tenders should be made for all of the above and be superscribed on the cover containing them "Tenders for the supply of oils."

5. Full name and address should be given below the signature of the tenderer.

6. The Superintendent reserves to himself the right of rejecting any or all of the tenders received without assigning any reason for so doing.

7. Any further information can be obtained from the undersigned.

Public Works Stores, Madras,
4th March 1914.

R. F. STONEY,
Superintendent, Public Works Stores.

TENDERS FOR THE SUPPLY OF PACKING CASES, CRATES, ETC.

NOTICE is hereby given that sealed tenders will be received by the undersigned up to 12 noon on Thursday, 26th March 1914, for the supply of the following during 1914–15 :—

Packing cases, crates, straw and gunnies, etc.

2. Each tender must be accompanied by a deposit of Rs. 100 in cash or currency notes as earnest money, which amount will be returned if the tender is not accepted.

3. The person whose tender is accepted must deposit Rs. 200 and execute an agreement for the supply of the above within seven days of the acceptance of the tender, failing which the earnest money will be forfeited.

4. Tenders should be superscribed on the cover containing them "Tenders for the supply of packing cases, crates, etc."

5. Tenders should specify rates for the following:—

Packing cases under ½ c. ft.
Packing cases ½ to ¾ c. ft.
Packing cases ¾ to 1 c. ft.
Packing crates per c. ft.
Straw packing per c. ft.
Purchasing deal wood cases from Stores per ton.
Gunny bags including stitching, etc., for each gunny.
Straw bundle, each.

6. Full name and address should be given below the signature of the tenderer.

7. The Superintendent reserves to himself the right of rejecting any or all of the tenders received without assigning any reason for so doing.

8. Any further information can be obtained from the undersigned.

Public Works Stores, Madras,
4th March 1914.

R. F. STONEY,
Superintendent, Public Works Stores.

AUCTION FOR SUPPLY OF ARTICLES OF DIET AND MANUFACTURES.

NOTICE is hereby given that the Superintendent of the District Jail, Madura, will hold a public auction at the Jail office, Madura, on 25th March 1914 at 9 A.M. for the supply of the following articles required for the use of the Madura District Jail during 1914 to 1915.—

Articles.		Probable quantity, more or less.		
Ragi	lb.	165,000	..	To be delivered in such quantities as will be required from time to time free of husk; one-half the quantity to be old and not new grain.
Thovarai(dhall)	lb.	20,800	..	Clean and free of stones and mud.
Tamarind	lbs.	5,800	..	New, clean and free of seeds and stones.
Coriander	lb.	1,200	..	To be clean from weevil.
Firewood	lb.	20,000 more or less per month.		To be well dried and in billets of 2 to 3 feet.
Gingelly seeds	lb.	54,000	..	To be of good quality and clean; to be delivered in such quantities as may be required from time to time. The outturn should not be less than 40 per cent.
Aloe fibre	lb.	1,000	..	Wastage must not exceed 10 per cent.
Cocoanut muttays.	lb.	10,000	..	Big size; outturn not less than 10 per cent. fibre.
Jaggery (palmyra).	lb.	2,000	..	In such quantities as may be required.
Rice (samba)	lb.	5,000 more or less per month.	..	To be clean and free from stone and grit.

2. Intending bidders should deposit Rs. 50 as earnest-money. The deposits of the successful bidders will be returned by the Superintendent, District Jail, Madura, until the supplies are made and those of unsuccessful bidders will be returned immediately after the auction is over. Bidders are at liberty to bid for whatever quantity they may wish to supply up to the quantity required.

3. In the case of larger supplies, the successful bidders will be required to execute a bond within seven days of the date of the auction and also shall deposit a cash security of 10 per cent. on the probable value of the supply to be made, failing which their deposits will be confiscated. In case of failure to undertake the supply, the bidders will also be liable to pay the difference between the price accepted and that ultimately obtained.

4. Samples of articles should be furnished for inspection at the time of auction and bidders by tender should not fail to send in their samples in time. The date of supply will be intimated by the Superintendent in person. The cost of the articles will be paid upon delivery; but no advance will be made on any account.

5. In the case of those merchants who may be unable to attend the auction, sealed tenders will be considered, provided they reach the Superintendent at or before 9 A.M. of the 25th March 1914 and are accompanied by the deposits of Rs. 50. The tenders will be opened only at the time of the auction and the rates offered will be considered with the auction bids. Tenders should specify rewards as well as in figures the rates offered which should be in lb. per rupee delivered at the Madura District Jail.

6. The Superintendent does not bind himself to accept the lowest or any bid or tender.

7. Wastage exceeding 10 per cent in the case of ragi, korundan and gingelli seeds and 5 per cent. in the case of dhall will have to be made good by the contractor.

8. The contract in each case is subject to the approval of the Inspector-General of Prisons.

Madura, 20th February 1914.

T. W. HASLEY, Major, I.M.S.,
Superintendent, District Jail, Madura.

AUCTION FOR THE SUPPLY OF ARTICLES OF DIET.

NOTICE is hereby given that the undersigned will hold an auction at the District jail, Palamcottah, at 3 P.M. on the 20th March 1914 in connection with the supply of the following articles of diet, etc., for use during the year 1914–1915. Intending bidders are requested to attend in person or by agent punctually on the day mentioned. Samples of the articles required can be seen on any day up to the date of the auction. Bidders may either adopt these samples or offer others of equal quality at the time of bidding, and they are at liberty to bid for all or any of the articles they may wish to supply up to the full quantities required. Intending suppliers whose bids may be accepted will be required to deposit earnest-money as shown below.

2. In the case of suppliers who may be unable to attend the auction, sealed tenders will be received, provided they reach the undersigned on or before the day and hour already mentioned and are accompanied by the required earnest-money. The tenders will be opened at the time of the auction and the rates offered will be considered along with the bids made. Tenderers should quote rates in lbs and cwts. per rupee for delivery at the District Jail, Palamcottah, and specify the same in words as well as in figures. No cash will be advanced to suppliers when giving orders for articles, but the cost of all such delivered at the jail on order will be paid promptly, after they have been inspected and passed by the Superintendent.

3. Successful bidders and tenderers will be required to enter into stamped agreements with the jail within seven days of the receipt of intimation by them that their rates have been accepted. In addition, they should before signing such agreements, deposit as security 10 per cent. of the total value of each supply which they have undertaken. Failing compliance, their earnest money will be confiscated. In the event of their withdrawal, they will also be liable to pay any difference between the prices accepted and those ultimately obtained by the jail. The earnest-money received from unsuccessful bidders or tenderers will be returned at the close of the auction.

4. The undersigned does not bind himself to accept the lowest or any other bids or tender.

5. Contracts for supply must not be sublet and all contracts entered into will be subject to the confirmation by the Inspector-General of Prisons.

	Probable quantities.
Ragi (uncleaned) ..	80,000 lb. to be delivered in two equal instalments commencing from 15th April 1914. At least half the total quantity to be old grain. The grain must not be damped and the wastage in the process of preparation not to exceed 10 per cent. Earnest money Rs 30.
Thovarai dhall ..	45,000 lb. to be delivered as above. Wastage in cleaning not to exceed 5 per cent. Earnest money Rs 20.
Paddy	150,000 lb. to be delivered as above. Grain to be not less than six months old, to be free from chaff and the wastage in conversion not to exceed 33 per cent. Earnest money Rs. 20.
Tamarind (cleaned free of rind and stones) and must not be damped.	7,000 lb. to be delivered in two equal instalments, viz., in April and in October 1914. Earnest money Rs. 5.
Chillies new and well dried	800 lb. to be delivered as above. Earnest money Re 5.
Coriander (free of weevil and mud)	1,200 lb. to be delivered as above. Earnest money Rs. 5.
Turmeric (free of weevil and mud).	250 lb. to be delivered as above. Earnest money Rs. 5.
Onions of good quality ..	3,000 lb. to be delivered as required. Earnest money Rs. 5.
Firewood ..	90 tons. Earnest money Rs. 20.
Milk (fresh drawn at the jail).	Pints 300 to 400 a month (specific gravity 1030 to 1035). Earnest money Rs. 5.
Gingelli seed	15,000 lb. to be delivered as required commencing from 15th April 1914. Wastage in cleaning not to exceed 7 per cent. and the outturn of oil to be not below 40 per cent. Earnest money Rs. 10.
Jaggery (palmyra) ..	1,800 lb. to be delivered in such quantities as may be required. Earnest money Rs. 5.
Red blankets	150 to be delivered as required. Earnest money Rs. 5.
Twist No. 4's, white, 12,800 lb. Twist No. 4's, redoubled, 7,600 lb. Twist No. 10's, single, 4,000 lb.	To be delivered in two lots one in May and the other in September. Earnest money Rs. 50.

District Jail, Palamcottah,
21st February 1914.

W. S. SNOW,
Superintendent.

II-11

CENTRAL JAIL, CANNANORE.

AUCTION FOR THE SUPPLY OF RATION ARTICLES.

NOTICE is hereby given that an auction will be held at the Central Jail, Cannanore, on Saturday, April 4th, 1914, at 2 P.M. for the supply of the following articles of diet required for the official year 1914-15 :—

Articles.	Probable quantity.	
	Lb.	
Paddy or	450,000	to be supplied as required.
Rice	300,000	
Ragi (Bangalore)	2,000	
Dhal (country thovarai), clean	80,400	
Cleaned tamarind, new	7,800	
Chillies, new and clean	2,100	
Coriander, new and clean	1,800	
Turmeric, without stones	300	
Onions	7,800	
Sugar	300	
Firewood, dry	180	

2. Intending bidders for paddy or rice and dhall should deposit Rs. 500 for each article and for ragi Rs. 20, and for firewood Rs. 100, and for other articles Rs. 50 as earnest money which, in the case of unsuccessful bidders, will be returned immediately after the auction is over. In the case of successful bidders they will be required to deposit a sum equivalent to 10 per cent of the value of articles contracted for. Further, they will execute a contract bond within seven days from the date of their being informed of the acceptance of the tenders, and pay stamp duty for the bonds. In case of failure to undertake the supply they will also be liable to pay the difference between the price accepted and that ultimately obtained.

3. The contract will be subject to the confirmation of the Inspector-General of Prisons.

4. The Superintendent reserves to himself the right of rejecting any or all bids without assigning any reason for so doing.

5. Samples of articles proposed to be supplied should be produced at the time of auction and the supplies should be strictly in accordance with the samples.

6. No advance of cash will be made to the contractor; payment for the articles supplied will be made as soon as they are received.

7. A fine not exceeding Rs. 5 will be levied at the discretion of the Superintendent for any infringement of stipulations of the contract, or for the supply of inferior articles; or if frequently repeated, the contract may be annulled and security confiscated to Government.

8. Wastage exceeding 10 per cent. in cleaning in the case of ragi and 33⅓ per cent. in pounding in the case of paddy will have to be made good by the contractor.

Central Jail, Cannanore,
2nd March 1914.

W. CHAMIER,
Superintendent.

TENDERS FOR THE SUPPLY OF MISCELLANEOUS ARTICLES FOR THE MANUFACTORY DEPARTMENT OF THE CENTRAL JAIL, COIMBATORE.

SEALED tenders will be received by the Superintendent, Central Jail, Coimbatore, up to 11 A.M. on Friday the 27th March 1914, for the supply of the articles enumerated in the accompanying schedule from 1st April 1914 to 31st March 1915.

2. No tender will be received after the date and hour specified above.

3. Tenders should be superscribed "Tender for the supply of miscellaneous articles for the Coimbatore Central Jail."

4. No tender will be considered unless accompanied by Rs. 25, earnest money, which will be returned to the unsuccessful tenderers and which will be forfeited in the case of successful tenderer if he fails to deposit in cash not less than Rs. 100 and not more than 10 per cent. of the value of the articles contracted for by him and to execute a bond for the due performance of his contract within one week from the date of the acceptance of the tender being made known to him.

5. Tenders may be for one or more or all of the articles enumerated in the schedule.

6. The quantities given in the schedule are only approximate and the contractor will be required to supply more or less according to the Superintendent's orders.

7. The contract is subject to the confirmation of the Inspector-General of Prisons.

8. The Superintendent reserves to himself the right of rejecting any or all tenders without assigning any reasons for so doing.

9. Further information can be had from the Superintendent, Central Jail, Coimbatore.

SCHEDULE.

Name of articles.	Probable quantity required	Name of articles.	Probable quantity required
Firewood (dry) ..	1,500 tons.	Indigo for dhobies, first sort ..	6 boxes.
Haize, black superior ..	300 yards, double width.	Iron, Staffordshire	1 ton.
Do. inferior ..	300 yds	Iron, Swedish	½ ton.
Balm, red, superior	720 yards.	Japan	4 gallons
Do ball do	100 yards	Lace, gold, ½" for duffadar's belts ..	70 yds.
Do green	24 yards.	Do do. ..	120 yds.
Ball thread	12 bundles of 120 each.	Lace, gold, tinsel, for Chief warders.	10 yds
Bamboos for mats	300.	Lace, gold narrow, for Head warders	600 yds.
Do for baskets ..	1,000	Lead silver	50 lb.
Do. small	150	Do. pig	40 lb.
Black tar	100 sheets.	Leather, buffalo	1d gross.
Bolts, brass, of sizes ..	4 doz.	Lawn cloth	60 yds.
Borax	24 lb	Mosquito cloth ..	50 yds
Brass polish	100 tins.	Machine reels, J. P. coats No. 40s white.	48 gross.
Brass, old	50 lb	Do No. 40s, coloured	12 gross.
Brushes, painting, of sizes ..	4 doz	Do. No 16s, white ..	12 gross.
Bratties, large size	25,000	Magnesium	2 tons.
Boot nails	25 lb.	Match-box, safety	4 doz.
Broom cloth, linen	150 yds.	Mats, date	4,000.
Buttons, bone	1 gross.	Nails, rivet, of sizes	132 lb.
Do thread	10 gross.	Nails, wire of sizes	150 lb.
Calf skin	100 lb.	Oil, castor	1,200 lb.
Canvas remnant, Navy No. 1 ..	120 yards.	Oil, cocoanut	10 gal.
Card thread	288 yards.	Oil, cylindrin	30 gal
Chalk	200 lb	Oil, kerosene	24 Lns.
Charcoal, hard, wood	1,000 bags of 80 lb.	Oil, spindle	800 gal.
Charcoal, hard, bamboo ..	100 bags of 80 lb.	Oil, linseed	12 drums.
Chevrons, gold braid, for head warders, single, double and three striped.	200, 100 and 50, respectively	Oil, wood	12 5-gals.
Coir fibre	10,000 lb.	Oil, whaling	60 gal
Chinaclay	15 tons.	Rattan, Rangoon	1,000 lb.
Chloride of lime	1 ton.	Rattan, country	1,000 lb.
Chrome picking bands	2 sets	Raw rice	10 bags.
Cloth, Hessian	10 bales.	Red cedar	50 c. ft.
Cloth, red, alwan	40 yards.	Rock-salt	4 maunds
Coal tar	4 cwts.	Rosewood	50 c. ft.
Coleman's starch	21 lb.	Rosin	400 lb.
Cocoanut shells	25,000.	Sago-dooty	20 lb.
Cotton (fly)	500 lb	Salammoniac	20 lb.
Do mill)	200 lb.	Sand paper	24 gross.
Crowns, gold	50	Screws, brass of sizes	6 gross
Double ed planks of teak ..	200	Do. iron, of sizes	150 gross
Emery sheet	3 gross.	Sheepskin	100 lb.
Fairies	6 bags.	Sheet, brass, of sizes	6 sheets.
Flannel, Welsh	300 yards.	Do. copper	1 sheet
Packing paper	2 bales	Do. iron, of sizes	50 sheets.
Palmyra jaggery	100 vads	Do. perforated zinc	6 sheets.
Paddy husk	50 bags of 56 lb. each.	Do. zinc	24 sheets.
Paints of colours	250 lb.	Shellac	100 lb.
Paints, enamel	12 tins.	Sizing composition	5 ton
Paints, green powder	6 boxes of 24 lb each	Soap, country	200 lb
Paint, powders, chumlats	12 bags.	Soap, sunlight	24 dozen cakes.
Palm oil	1d tons.	Soap, bar	24 bars.
Parafine wax	2 tons.	Sugar, brown	40 lb.
Paste boards	12 doz.	Steel plates	2 cwts
Flour, Patent No 1	200 bags.	steel bars, octagon	1 cwt.
French polish	10 gal.	Stripping and lining, flannel ..	50 yards.
Fringes, silk, for Chief warders ..	6 yds	Sulphate of copper	2 lb.
Fullers earth	40 bags of 100 lb. each	Do. of iron	12 lb.
Glass panes of sizes	250.	Tack nails, iron, of sizes	30 lb.
Glue	40 lbs	Do. brass, of sizes ..	2 lb.
Gopal wardah	2 gal	Do. copper, of sizes ..	2 lb
Gun metal	50 lb	Tape, English, white, ½" in rolls ..	4 gross.
Gum, arabic	25 lb.	Teak-wood in scantlings, logs and planks.	100 c. ft.
Hemp hall	8 doz.	Tin, empty, kerosene	100.
Hide, bullock	40 hides.	Turpentine	6 drums.
Hide, dari or buffalo	60 hides.	Twine, country	100 lb.
Hinges, iron, of sizes, pairs ..	2 gross	Vermont in logs and scantlings ..	200 c. ft
Hinges brass, of sizes, pair ..	½ gross.	Wax, bees	50 lb.
Hooks and eyes, large	6 gross.	White, satin in logs and scantlings ..	50 c. ft.
		Wire, brass	50 lb.
		Wire, copper	10 lb.
		Wool, alwaan, black grey and mixed.	10 maunds.

Quotations for articles that are of different sizes should be made for such sizes.

Central Jail, Coimbatore,
4th March 1914.

J. P. CAMERON, Capt., I.M.S.,
Superintendent.

AUCTION FOR SUPPLY OF GRAINS, ETC.

NOTICE is hereby given that an auction will be held at the Central Jail, Viruppattam, at 2 P.M. on Tuesday, the 31st March 1914, for the supply of grains, etc., detailed below.

2. The amount noted against each item will be the security for the due performance of the contract and no contractor will be allowed within the auction room unless he pays down the security amount in advance. The amount of the unsuccessful bidders will be returned immediately.

3. The contract will be subject to the confirmation of the Inspector-General of Prisons
4. Successful bidders should execute a bond in the usual course.
5. Samples of articles should be furnished at the time of auction.
6. No supply should be made before an order is sent by the Superintendent.
7. The Superintendent does not bind himself to accept the lowest or any bid.

Name.	Probable quantity.	Deposit	Conditions
	To be supplied from time to time as required during the year.	Rs	
Rice	300,000 lb.	700	Should be not less months old, thin and of white colour, not to be damped, wastage not to exceed 4 per cent.
Ragi	225,000 ,,	300	Free from husk and not be damped, wastage not to exceed 10 per cent. and partly old.
Dhal (tovaram)	90,000 ,,	320	Clean and free of stones, wastage not to exceed 3 per cent.
Tamarind, cleaned	1,600 ,,	60	Free of stones and not be damped.
Coriander	2,100 ,,	25	Free of weevil and mud.
Chillies	1,800 ,,	50	Dry not to contain much seed
Onions	2,000 ,,	25	Clean and good quality.
Karanja oil	500 gallons	25	Of good quality.
Coal	100 tons.	350	Do.
Smithy coal	12 ,,	300	Do.
Gingelly seed	30,000 lb	500	Brown, wastage and drysge not to exceed 10 per cent; castern should not be less than 10 per cent.
Otter wool, first sort	4,000 ,,	100	Good, wastage not to exceed 30 per cent.
Straw	140,000 ,,	50	Good quality, not damped.
Milk	As required daily.	50	The cows should be brought to jail and milked.

Vizagapatam Central Jail,
7th March 1914.

O. A. KERR,
Superintendent, Central Jail, Waltair.

TENDER FOR THE SUPPLY OF MISCELLANEOUS ARTICLES TO THE CENTRAL JAIL, WALTAIR R.S.

Group I.

Name.	Quantity	Conditions.
Turmeric	350 lb.	Free from insects and mud.
Sago	150 ,,	Of good quality.
Sugar	250 ,,	Do.
Jaggery	1,000 ,,	Second sort for use in oil mill.
Cocoanut muttays	200,000	Green or dry, the fibre of 100 muttays not to be less than 15 (fifteen) lb.

Group II.

Beeswax	50 lb.	Of good quality.
Turpentine	30 bottles	Do
French polish	50 ,,	Do.
Sandpaper	303 ,,	Do.
Yellow ochre	25 lb.	Do
Red powder	25 ,,	Do
Rosin	25 ,,	Do.
French nails of sorts	60 ,,	Do.
Iron screws of sorts	20 gross	Do.
Solder	10 lb.	Do.
Salammoniac	2 ,,	Do.
Red cotton	12 dozens	Do.
Lamp oil	100 lb.	Do.
Japan superior	5 bottles	Do.
Glue	20 lb.	Of good quality.
Cocoanut oil	12 ,,	Do.
Ball thread, Alexander's, No. 120	20 bundles of 100 balls each.	Do.
Brushes, painting, No 5, tiger mark	20	Do.
Mid, green paint, No. 2	2 qrts	Do
Linseed oil	5 gallons	Do
Rattan, best sort, white, for making furniture	200 lb	Do
Mutton, eggs, soap and other miscellaneous items such as lime pickle, rice flour, raisins coffee, tea, bread, hoppers, corn flour, arrowroot, etc	....	Of good quality as required

Group III.

Cotton, white, twist	No. 4s.	..	..	..	..	..	1,600 lb.
Do	No. 6s.	..	..	..	..	..	1,000 „
Do.	No 10s.	..	..	..	..	..	3,000 „
Do.	No 20s.	..	..	..	..	..	200 „

Sealed tenders are invited for the above miscellaneous items required in the Central Jail, Vizagapatam during the official year 1914–1915, and will be received by the Superintendent, Central Jail, up to Tuesday 31st March 1914.

1. Tenders should be superscribed "Tenders for the supply of Raw Materials for the Central Jail, Vizagapatam."

2. Tenders will only be received on printed forms which can be obtained, free of cost, on application.

3. Tenders should specify in words as well as in figures the rate at which each description of article will be supplied, and the total value of each article should also be entered in the appropriate column.

4 No tenders will be received unless accompanied by a deposit of Rs. 50 which will be kept as security when the tender is accepted. The deposit of the unsuccessful tenderers will be immediately returned.

5. Tenders not complying with the above conditions will be rejected.

6. Tenders may be for one or more articles in Group I and must be for all in Group II

7. The Superintendent reserves to himself the right of rejecting any tender without assigning any reason for so doing.

8. No advance of cash will be made to the contractor; payment for the articles supplied will be made by the Superintendent, Central Jail, Vizagapatam, as soon as the articles are received.

9. The contract must not be sublet

10 A fine not exceeding Rs. 5 will be levied at the discretion of the Superintendent for any infringement of stipulations of the contract, or for the supply of inferior articles, or if frequently repeated, the contract may be annulled and security confiscated to Government.

11. The decision of the Inspector-General of Prisons will be final in all questions of infringement of contract.

12. The contract is subject to the confirmation of the Inspector-General of Prisons.

13 In case the contractor, after taking the contract, is not willing to carry out his agreement, he shall give at least one month's notice and shall forfeit the security money to Government; the contractor will also be bound to make good to Government any loss which may arise from his failure or by Government having to purchase the articles specified in the contract in the local market at higher rate than those accounted for

14. Any further information can be obtained from the Superintendent, Central Jail, Vizagapatam, on application on any office day between the hours of 9 A.M. and 4 P.M.

15. Samples of articles must be produced with the tenders and no tender will be accepted unless so accompanied. They should be distinctly described and marked with the name of the tenderer on labels attached to them.

Vizagapatam Central Jail,
7th March 1914.

G. A. KERR,
Superintendent, Central Jail, Waltair.

TENDERS FOR CONSTRUCTING POLICE BUILDINGS.

Notice is hereby given that sealed tenders will be received by the Executive Engineer, Madura Special division, at his office at Madura up to 3 P.M., on 10th April 1914, for the work, constructing police buildings, estimate Rs 29,100 at Ramnad.

2. Each tender must be sealed and superscribed "tender for constructing police buildings at Ramnad" and accompanied by a remittance of Rs 600 and the Executive Engineer reserves the right of rejecting any tender without assigning any reason for so doing.

3. Printed tender forms (K-1 and K-2) can be had on application at the Madura Special Division office, P.W.D.

4. Plans, specifications and schedules of quantities may be seen at the Executive Engineer's office, Madura Special division, on all days except Sundays and holidays between 11 A.M. and 5 P.M.

5. Tenders should show clearly the rates offered for the various descriptions of work at which the tenderer will agree to execute the work.

6. The tenders will be opened by the Executive Engineer, Madura Special division, on 10th April 1914, and the successful tenderer will be expected to start work within fifteen days of receipt of notice that his tender has been accepted, failing which his deposit will be forfeited to Government.

7. The deposits of unsuccessful tenderers will be returned after allotment of contract.

8. The contract will not be allowed to sublet.

9. The Executive Engineer does not undertake to notify the unsuccessful tenderers of the rejection of their tenders

10. Telegraphic tenders will not be considered

11. No extra rate will be paid, above the accepted tender rates for any material on account of its having to be obtained from special localities to conform to the specifications or to approved samples.

TENDER SCHEDULE FOR CONSTRUCTING POLICE BUILDINGS AT RAMNAD

Quarters for one Sub-Inspector.

Earthwork.

Quantity or number	Description of works.						Per
1,000 c ft. ..	Excavating foundations	..	..	..	..	..	1,000 c.ft.
334 „ ..	Filling in basement with earth	..	..	..	..	..	100 „

Concrete.

Quantity or number	Description of works.	Per
1,070 c.ft. ..	Concrete broken stone in mortar	100 c.ft.

Brickwork.

1,539 c.ft. ..	Country brick in mortar	100 c.ft.
1,217 ,, ..	Country brick in mud	100 ,,
90 ,, ..	Arch-work brick in mortar	100 ,,

Stonework.

48 sq. ft. ..	Cuddapah slab paving	100 sq.ft.
3 12·5 ft. ..	Cuttens work	C ft

Woodwork

6·38 c. ft. ..	Teakwood wrought and put up	C.ft.
90 12 ,, ..	Kraark wood wrought and put up	,,

Doors and windows.

178 sq.ft ..	Teakwood batten and ledged doors with frames, fastenings, etc., complete.	Sq ft.
24 ,, ..	Teakwood iron-barred venetian windows with frames, fastenings, etc., complete	,,
36 ,, ..	Teakwood iron-barred battens and ledged windows with frames, etc., complete	,,
8 sq.ft. ..	Glazed ventilators with frames, etc., complete	,,

Roofing.

1,067 sq.ft. ..	Roofing with Mangalore tiles over flat tiles including teak rafters and zinc valleys, etc., complete	100 sq ft.
198 sq ft. ..	Flooring with 9" square tiles over a bed of 4" concrete and pointed with cement	,,
297 ,, ..	Gravelling 3" thick	,,
30 ,, ..	Flooring with ½" cement plastered over a bed of 4" concrete	,,

Finishing

2,552 sq.ft. ..	Plastering with two coats of mortar	,,
604 ,, ..	Painting three coats	,,
13·50 ,, ..	Painting two coats	,,

Miscellaneous.

Nos. 2 ..	Iron urinal tubes with handles, etc.	Each
L.S. ..	Fat wash built up with brick in mud	L.S.
,, ..	Levelling compound	L.S
,, ..	Extra provision required for building the side wall of necessary door with brick in mortar pillars 1½' square	L.S.

CONSTRUCTING A STABLE FOR SUB-INSPECTOR OF POLICE ON TYPE-DESIGN NO. 297 OF 1912.

Earthwork.

378 c.ft. ..	Excavation for foundations	1,000 c.ft.

Concrete.

278 c.ft. ..	Concrete broken stone in mortar	100 ,,

Brickwork.

50 c.ft. ..	Brick in lime mortar (basement)	100 c.ft.
339 ,, ..	Brick in clay (superstructure)	100 ,,
74 ,, ..	Brick in lime mortar (superstructure)	100 ,,

Stonework.

2 c.ft. ..	Cuttens work	C.ft.

Wood work

21·13 c.ft. ..	Kraark timber wrought and put up	C.ft.

Ventilator

6 sq ft ..	Kraark ventilator panelled moveable on axis pivots including frames and iron fittings, complete.	Sq.ft.

Roofing.

352 sq ft. ..	Roofing with plain Mangalore tiles including rafters	100 sq.ft.

Flooring

168 sq ft. ..	Flooring with 6" gravel well watered and rammed	100 sq ft.

Finishing.

856 sq ft. ..	Plastering with two coats of lime mortar	100 sq ft.
19 ,, ..	Painting three coats	100 ,,
432 ,, ..	Do. two coats	100 ,,

Miscellaneous.

24 r ft. ..	Solid bamboo 3" diameter for looking base	R.ft.

CONSTRUCTING HUTS FOR ONE HEAD CONSTABLE AND ELEVEN CONSTABLES ON G.A. NOS. 176 AND 177 OF 1912.

Earthwork.

2,126 c.ft. ..	Excavation for foundations	1,000 c.ft.
2,300 sq ft. ..	Earth filling in basement 1 foot and forming floor with a coat of cowdung.	100 sq.ft.

Concrete.

Quantity in number	Description of works.	Per
6,078 c. ft. ..	Concrete stone jelly in mortar	100 c. ft.

Brickwork.

3,531 " ..	Brick in mortar in foundations and basement one foot on top of walls and around doors and windows	100 c. ft.
4,165 " ..	Brick in mud in superstructure	100 "
180 " ..	Flat arch work over doors and windows	100 "

Stonework.

18 " ..	Cuttams or Cuddapah slabs	C. ft.

Woodwork.

300·81 c. ft. ..	Kraburk wrought and put up	C. ft.
Nos. 18 ..	Wooden posts	Each.

Doors and windows.

630 sq. ft. ..	(Kraburk) batten doors with frames and fittings complete	Sq. ft.
108 " ..	Do. batten windows with expanded metal outside including frames and fittings complete.	"

Roofing.

3,903 sq. ft ..	Roofing with flat and pan tiles including coopers complete	100 sq. ft.

Finishing.

13,000 sq. ft. ..	Plastering with mortar one coat and white washing	100 "
1,880 " ..	Tarring doors and windows, two coats	100 "
8,220 " ..	Tarring woodwork, two coats	100 "

Miscellaneous.

Nos. 18 ..	Forming fire places	L.S.
L.S. ..	Providing shelves in the huts	L.S.
L.S. ..	Drains in front and rear as required	"
Nos. 12 ..	Providing ventilator roof and one shelf at Cuddapah slab in each kitchen.	Each.
L.S. ..	Extra premium required for building the sides of door in masonry wall with brick in mortar 1½ square and for building the verandah stone wall under basements with brick in mortar 1' 6" upwards.	L.S.

CONSTRUCTING HUTS FOR ONE HEAD CONSTABLE AND TWELVE CONSTABLES BASED ON C.A. NOS. 176 AND 177 OF 1911.

Earthwork.

3,540 c. ft ..	Excavation for foundations	1,000 c.ft.
2,460 sq. ft. ..	Earth filling in basement one foot and forming floor with a coat of sowdung.	100 sq. ft.

Concrete.

4,338 c.ft. ..	Concrete stone jelly in mortar	100 c.ft.

Brickwork.

3,795 " ..	Brick in mortar in foundation and basement one foot on top of walls and around doors and windows.	"
4,416 " ..	Brick in mud superstructure	"
204 " ..	Flat arch work over doors and windows	"

Stonework.

17 " ..	Cuttams or Cuddapah slabs	C.ft.

Woodwork.

324 c.ft. ..	Kraburk wrought and put up	C. ft.
Nos. 17 ..	Wooden posts	Each.

Doors and windows.

648 sq. ft. ..	Batten doors with frames and fittings complete	Sq. ft.
180 " ..	Batten windows with expanded metal including frames and fittings complete.	"

Roofing.

4,200 sq. ft. ..	Roofing with flat and pan tiles including coopers complete	100 Sq. ft.

Finishing.

14,000 sq. ft. ..	Plastering with mortar one coat and whitewashing	100 "
2,024 " ..	Tarring doors and windows two coats	100 "
8,525 " ..	Tarring wood work two coats	100 "

Miscellaneous.

Nos. 18 ..	Forming fire-places	L.S.
L.S. ..	Providing shelves in the huts	"
L.S. ..	Drains in front and rear as required	"
Nos. 18 ..	Providing ventilator roof and one shelf at Cuddapah slabs in each kitchen ..	Each.
L.S. ..	Extra premium required for building the sides of door in masonry wall with brick in mortar 1½ square and for building verandah stone wall under basements with brick in mortar 1' 6" in square.	L.S.

CONSTRUCTING ONE MORE SET OF HUTS FOR ONE HEAD CONSTABLE AND TWELVE CONSTABLES AS PER ABOVE ITEMS.

Quantity or number.	Description of works.	Per
L.S. ..	Raising the ground	L.S
" ..	Latrine for Sub-Inspector with sand wall and tiled coping	"
" ..	Latrines to be of the design which will be issued shortly	"
" ..	Providing platforms and parapet to the existing well in the compound	"
" ..	Cutting trees in the compound and clearing site	"
L.S. ..	Providing aloe-fencing for the compound in the whole address	"
" ..	Demarcating land with the M. P. stones	"
" ..	Unforeseen works and for erecting temporary sheds for collecting materials.. ..	"

Madura, 5th March 1914.

H. L. NICHOLSON,
Executive Engineer, Madura Special Division.

TENDERS FOR REPAIRS TO MADURANTAKAM TANK.

NOTICE is hereby given that sealed tenders will be received by the Executive Engineer up to noon of the 16th of April 1914 for the execution of the work noted below :—

Repairs to Madurantakam Tank, I. No. 494 .. .. .. Rs. 5,919.

2. The amount of earnest money to be deposited along with each tender is Rs. 200, failing which the tender will not be considered. The earnest money may be paid at any time before the date fixed at the office of the Executive Engineer at Chingleput and the receipt of the Manager obtained. This receipt will be replaced by a formal receipt signed by the Executive Engineer which should be produced at the time of repayment of the earnest money.

3. Tenders should be sent in sealed covers superscribed "Tender for the work", the name of the work or works being given without fail as otherwise they are liable to be opened before or after the due date.

4. Any tender not received on the due date will not be considered.

5. Tenders should be written up in Public Works Department Form K-1 complete in every detail. The form may be obtained on application at the Division or Sub-divisional offices.

6. Plan and specification and detail estimate may be seen on application at the Chingleput Division office on all working days between the hours of 12 A.M. and 4 P.M.

7. In the event of the tender being submitted by a firm, it must be signed separately by each member thereof or in the event of the absence of any partner it must be signed on his behalf by a person holding power-of-attorney authorising him to do so.

8. The address of each tenderer should be given in full in the tender form.

9. The successful tenderer will be asked to execute the necessary agreement on a date which will be fixed by the Executive Engineer and if the tenderer fails to do so within that date, his earnest money will be forfeited.

10. The work should not be sublet.

11. Date of completion of work—30th September 1915.

12. The Executive Engineer reserves to himself the right to reject the lowest or any tender without assigning any reason for so doing.

13. The form below is the schedule form printed in Public Works Department Form K-1 and gives the description and quantity of the several items of work to be done :—

REPAIRS TO MADURANTAKAM TANK, I. No. 494.

Weir at left flank.

3,800 s. ft.	Pointing with cement	100 s. ft.
2,000 "	Plastering with surki mortar two coats	100 "
200 "	Plastering with cement ½" thick	100 "
93 c. ft.	Cubical work in morint (new)	100 "
1,000 s. ft.	Grouting and pointing with surki mortar	C. ft.
		100 s. ft.

Bund.

	Earthwork for bund including breaking clods, sectioning, etc., complete, with initial lead and lift	1,000 c. ft.
	Extra lead of 10 yards	1,000 "
	Extra lift of 1 yard	1,000 "
14,000 c. ft.	Gravelling the front slope	100 s. ft.
900 "	Dismantling masonry	100 "
3,750 "	Rough stone in mortar	100 s. ft.
900 "	Do. (old stones)	100 "
2,800 s. ft.	Pointing with surki mortar	100 "
4,500 s. ft.	Dry rough-stone packing (new)	100 s. ft.

N.B.—The rates should not include seigniorage charges, but payments will be made on production of authenticated receipts.

2nd March 1914.

R. A. SRINIVASA AYYANGAR,
Executive Engineer, Chingleput Division.

RECOVERY OF WRECKS.

NOTICE is hereby given, under section 73 of Act VII of 1880, that the undermentioned property has been salvaged within the limits of the Port of Madras, and claimants should submit their claim within a week's time from the date of the circular and remove the articles claimed within the close of the month on payment of the salvage charges. Should they fail, the articles will be sold in the following month by the order of the Engineer, Port Trust, Madras:—

Description of articles.	Mark.	Date of recovery.	Place of recovery.
Sixteen tin magnet sheets	Nil	8th Mar. 1914 ..	Within the Madras Harbour.
One mast contents not known	A diamond with "I.S.T.E." in the centre	8th " ..	
Three red wood planks	Nil.	5th " ..	
One iron fencing rod bundle	"	5th " ..	
One fir sleeper	"	6th " ..	
Four cases, contents not known	"	6th " ..	
	A diamond with "I.S.T.E." in the centre.	6th " ..	
One cast iron pulley wheel	Nil	7th " ..	
Seven iron sleepers	"	7th " ..	
One pot sleeper	S.I.R.	7th " ..	
Two iron tyres	Nil	7th " ..	
Five pot sleepers	M.S.M.R.	9th " ..	
Three iron fencing rod bundles	Nil	11th " ..	
One earthen pipe	"	11th " ..	
One flat iron bar	"	11th " ..	

[illegible]

[illegible] 1880-[illegible] [illegible] 7 - [illegible] [illegible] 73 - [illegible] [illegible] [illegible]

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LIST No. 1 OF 1913, DATED 30TH JUNE 1913, OF ADDENDA ET CORRIGENDA TO LIST OF GENERAL RULES AND ORDERS. 1s. (1 s.)
A LEGEST OF INDIAN LAW CASES, VOL. VI (INDEX OF CASES); EDITION 1913 Super-Royal 8vo. Cloth Rs. 5 or 7s. (10 s.)

VACANCIES

WANTED a Typist for the Collector's Office, North Arcot, Vellore. The candidate should have passed either the Matriculation Examination or the School Final Examination and the Government Typewriting Examination.

Preference will be given to candidates who have passed the Intermediate Examination in Typewriting.

The vacancy is likely to last for about six months.

North Arcot Collector's Office, Vellore,
22nd February 1914.

N. E. MARJORIBANKS,
Collector.

APPLICATIONS are invited from persons qualified as Draftsmen or Lower Subordinates for permanent appointments of Tracers on Rs. 20—1—30 in this Circle. Copies of testimonials, if any, should be submitted.

Office of the Superintending Engineer, VI Circle, Trichinopoly, 26th February 1914. M. R. KHAREGAT, *Superintending Engineer, VI Circle.*

APPLICATIONS are invited from passed candidates who have passed the Lower Subordinate or Draftsman test of the College of Engineering, Madras, for acting Draftsman's place on Rs. 30 per mensem for three months with prospects of confirmation on giving satisfaction.

Applications should reach the undersigned before 20th March 1914.

Office of the Executive Engineer, Bellary Division, 4th March 1914. R. W. FORMBY, *Executive Engineer, Bellary Division.*

APPLICATIONS are invited from persons who are duly qualified under the Public Service Rules for the post of an acting clerk on Rs. 20 per mensem.

The appointment is for the present temporary and may become permanent.

Applicants should state their age, qualifications, past and present employment, relations in public service, lands held by them. Applications should reach the undersigned not later than the 30th March.

District Munsif's Court of Panruti at Cuddalore, 5th March 1914. T. M. FRENCH, *District Munsif.*

WANTED three Apprentice Examiners on Rs. 25 a month each. They must be Graduates and willing to bind themselves to work in the press for at least three years after their Apprentice course is completed. They will be given a practical training in composing and reading work free and, on passing certain office tests and the Government Technical examinations, will be appointed, as vacancies occur, to posts in the reading branch, the pay in which varies from Rs. 25 to Rs. 150, with overtime allowances. Those who are promoted to Examiner's grade will be entitled to an additional allowance of Rs. 20 per month above the pay of the grade.

Applications should be sent at once to the Superintendent, Government Press, Madras E.

Government Press, Mint Buildings, Madras, 5th March 1914. T. FISHER, *Superintendent.*

APPLICATIONS from Graduates, whose optional languages are Tamil and Telugu, respectively, are invited for the posts of Second Clerk on Rs. 25—3—40 in the Tamil and Telugu sections of the Government Translators' Department, with prospects of promotion up to Rs. 150—5—200. The applications, which should contain the following particulars, should be accompanied by copies of testimonials if any and reach the undersigned before the 15th April 1914 :—

(1) Name in full; (2) Father's name; (3) Examinations passed; (4) Caste; (5) Age; (6) Present profession or appointment, if any; (7) District in which born; (8) College in which educated; (9) Literary work, if any, produced; (10) Relatives in Government service.

Whannel's Road, Egmore, 6th March 1914. V. RAGHAVA CHARLU, *Senior Translator to Government.*

WITH a view to fill any temporary or permanent vacancy in the office, applications are invited from Mahammadan Graduates who know Persian and Urdu and who have also passed the Translation Test, Higher Grade in Hindustani and who wish to have their names registered or to serve as volunteers for the following posts:—

(1) Assistant on Rs. 50—5—125.
(2) Munshi on Rs. 60—2—80.

Office of the Persian and Hindustani Translator to Government, Royapettah, 2nd March 1914. A. R. NETHERSOLE, Major, *Persian and Hindustani Translator to Government.*

APPLICATIONS are invited for the post of Compounder at the Veterinary Hospital, Tiruvannamalai. Candidates should have either passed the Compounder's test or should have had sufficient experience in compounding work in a recognised hospital. The salary attached to the post is the same as that drawn by Compounders in human hospitals and rises from Rs. 12 to Rs. 20. The selected candidate will be on probation for six months at the end of which he will have to undergo an examination if he has not already passed the test.

Applications should be addressed to the Veterinary Assistant in charge of the Veterinary Hospital, Tiruvannamalai, and, if required, the applicants should be prepared to present themselves before that officer for personal selection.

Vepery, Madras, 5th March 1914. F. WARE, *Superintendent, Civil Veterinary Department.*

APPLICATIONS are invited for the post of a temporary Draftsman in the office of the Executive Engineer, Coimbatore Division, carrying a salary of Rs. 30 per mensem. The applicant should have passed the Lower Subordinate test of the College of Engineering, Madras.

Applications will be received by the undersigned up to 21st March 1914.

Executive Engineer's Office, Coimbatore Division, 9th March 1914. V. HART, *Executive Engineer, Coimbatore Division.*

APPLICATIONS are invited from candidates who have passed the lower subordinate's test of the College of Engineering, Madras, for appointments as Draftsmen and Sub-Overseers in temporary and acting vacancies in the I Circle on a salary of Rs. 30 per mensem.

Cocanada, 9th March 1914.

J. M. LACEY,
Superintending Engineer, I Circle.

APPLICATIONS are invited from duly qualified Telugu candidates for the permanent post of a Farm Clerk at Sirsal Agricultural station, Kurnool district on Rs. 20—1—30 per mensem. Applicants who have had some office experience will be preferred and the candidate selected will be required to be on probation for a period of six months. Applications stating age and qualifications, with testimonials, if any, should reach the undersigned on or before 1st April 1914.

Northern Division, Bezwada,
9th March 1914.

D. ANANDA RAO,
Assistant Director of Agriculture.

APPLICATIONS are invited for the post of Temporary Surveyor and Draftsman at a pay of Rs. 100 per mensem for a period of not less than six months.

Only applications from Surveyors with practical experience of field work will be considered.

Testimonials and a record of past work should be submitted to the undersigned.

Nilgiri Collector's Office, Forest Branch,
Ootacamund, 10th March 1914.

S. COX,
District Forest Officer.

APPLICATIONS are invited from duly qualified candidates for the posts of Surveyors to be employed in this division on investigation works. The appointments will last for six months and will carry a pay of Rs. 75 each per mensem.

Applications with copies of testimonials should reach the undersigned on or before the 20th March 1914.

Cuddalore New Town, 10th March 1914.

R. N. AROGYASWAMI MUDALIYAR,
Executive Engineer, South Arcot Division.

APPLICATIONS are invited for vacancies of Vaccinator's posts carrying a salary rising from Rs. 10 to Rs. 15 by an annual increment of one rupee. The applications should reach the District Medical and Sanitary Officer, Tanjore, before the end of March 1914.

Tanjore District Board's Office,
12th March 1914.

R. B. WOOD,
President.

WANTED a Wells-Overseer for the Cuddapah District Board on a pay of Rs. 60. Only qualified hands with experience need apply.

Applications will be received up to the 31st March 1914.

Cuddapah, 14th March 1914.

T. SARVESWARA DIKSHITULU, B.A., A.E.,
District Board Engineer.

APPLICATIONS are invited from persons for the post of Clerks on Rs. 20 or Amins on Rs. 15 and Rs. 12 temporarily vacant in this Court.

Preference will be given to persons who have passed the examinations qualifying them for promotion above Rs. 20 under the examination rules, and for persons who have passed in Shorthand and Typewriting who can work with their own machine.

If they are appointed as Amins, they will be taken on to the regular line at an early opportunity.

Applicant should state his caste or religion, age and date of birth, educational qualifications, past and present employment, relations in the Public Service, lands held by him, if any, and in what district and should also submit copies of testimonials, if any. The application should be in the candidate's own handwriting.

District Munsif's Court, Tiruvallur,
14th March 1914.

K. S. LAKSHMINARASA AYYAR,
District Munsif.

PRIVATE ADVERTISEMENTS.

NOTICE is hereby given that I, NANDIGAM SIMHACHALAM, intend changing my name into NANDIGAM SIMHACHALAM from this date.—2nd March 1914.

Kallikota, 2nd March 1914.

NANDIGAM SIMHACHALAM.

ARTHUR GIBBS (DECEASED).

Notice is hereby given that all creditors and other persons having claims against the Estate of ARTHUR GIBBS (in the Will called Arthur Henry Gibbs), late of 14, William Street, Swindon, in the County of Wilts, Engineer, who died on the 26th day of September 1913, are required to send particulars, in writing, of their claims to the undersigned, on or before the 18th day of March 1914, at the undermentioned address, after which date the Administrator of the said Estate will proceed to distribute the assets of the said deceased amongst the parties entitled thereto having regard only to the claims of which he shall then have had notice.

High Court House, Madras.
16th February 1914.

HENRY BRIGHTWELL,
Administrator of the Estate of Arthur Gibbs (deceased).

NOTICE.

MADRAS EQUITABLE ASSURANCE SOCIETY.

Notice is hereby given that the Annual General Meeting of the Madras Equitable Assurance Society will be held on Tuesday the 31st March 1914 at 5 P.M. at the office of the Secretaries and Treasurers Messrs. Ramsay & Co., Ramsay's Buildings, Beach, Madras, for transacting the following business:—

(1) Adoption of the Director's Report and Audited Accounts for the year 1913, which have been certified as correct.
(2) Appointing Directors in the place of those who retire.
(3) Appointing an Auditor or Auditors and fixing his or their remuneration.

(By order of the Board of Directors.)

Post Box No. 54, Madras,
17th March 1914.

RAMSAY & Co.,
Secretaries and Treasurers.

NOTICE.

CHARLES JOHN BOND (DECEASED).

The Administrator of the Estate and effects, limited to the Presidency of Madras, of CHARLES JOHN BOND, formerly of 55, Grace Church Street, in the City of London, late of 25, Montpelier Crescent, Brighton, in the county of Sussex, but now deceased, who died at 26, Montpelier Crescent aforesaid, on or about the 24th day of September 1913, being about to close the accounts of the deceased's estate, *notice* is hereby given that all creditors and other persons having claims or demands against the said estate, are required to send particulars, in writing, of their claims or demands to the undersigned on or before the 10th day of April 1914, at the undermentioned address, after which date the said Administrator will proceed to distribute the assets of the said deceased amongst the parties entitled thereto having regard only to the claims and demands of which he shall then have had notice and the said Administrator will not be liable for the assets of the said Charles John Bond, deceased, or any part thereof so distributed to any persons or persons of whose claims or demands he shall not then have had notice.

High Court House, Madras,
7th March 1914.

HENRY BRIGHTWELL,
Administrator of the Estate of Charles John Bond (deceased).

IN THE MATTER OF THE MADRAS GLASS WORKS, LTD. (IN LIQUIDATION).

Notice is hereby given that all creditors are requested to send in their claims against the above company to the undersigned on or before the 20th day of March 1914 or their claims will not be recognised and the undersigned will thereafter proceed to distribute the assets amongst such of the creditors of the company of whose claims it shall have received notice.

Madras, 4th March 1914.

A. SALANSON,
Liquidator.

I.P. No. 11 OF 1913 IN THE COURT OF THE TEMPORARY SUB JUDGE, GUNTUR.

M. Dasamatia Venkayya of Kopparru, Bapatla taluk .. .. *Petitioner.*

All the creditors are hereby given notice that the above petition will be heard on 23rd March 1914; and objections, if any, may be put in that day at 10 A.M.

Guntur, 7th March 1914.

R. DEVAL RAJU,
Vakil for Petitioner.

BANK OF MADRAS.

The Bank of Madras and the Public Debt office will be closed on Friday the 27th instant on account of Telugu New Year's Day being a gazetted holiday under the Negotiable Instruments Act.

(By order of the Directors.)

Madras, 17th March 1914.

W. B. HUNTER,
Secretary and Treasurer.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 11.] MADRAS, TUESDAY EVENING, MARCH 17, 1914. [Price, 1 anna.

UNCLAIMED SUMS IN THE COURT OF SMALL CAUSES, MADRAS.

NOTICE.

Under the authority conferred by section 9 of the Presidency Small Cause Courts Act XV of 1882, the Small Cause Court at Madras has, with the previous sanction of the High Court, made certain rules to regulate the mode of accounting for and dealing with moneys paid into Court, and notice is hereby given, under rule 23 of the said rules, that, unless the parties interested in the undermentioned suits prefer their claims on or before the 31st March ensuing, the sums will become liable to be credited to Government.

DECREE OR ORDER.

Volume number of the Deposit Register.	Date of payment into Court.	Suit number.	Amount.	Volume number of the Deposit Register.	Date of payment into Court.	Suit number.	Amount.
			Rs. a. p.				Rs. a. p.
144 O_3 ..	3rd Jan. 1910 .	10283—09 ..	2 0 0	116 P_4 ..	16th Jan. 1913 ..	Suit No. wrong.	1 3 0
6 P_4 ..	4th " ..	U. Cr. 182—09.	* 5 8 0	121 P_4 ..	18th " ..	17969—13 ..	8 3 0
10 P_4 ..	6th " ..	17018—09 ..	2 0 0	122 P_4 ..	20th " ..	1361—09 ..	2 0 0
22 P_4 ..	9th " ..	8762—09 ..	2h 0 0	127 P_4 ..	19th " ..	6589—09 ..	1 0 0
28 P_4 ..	9th " ..	12746—08 ..	1 0 0	128 P_4 ..	19th " ..	18514—09 ..	0 8 0
29 P_4 ..	9th " ..	9691—09 ..	0 0 0	144 P_4 ..	21st " ..	8342—08 ..	0 0 0
39 P_4 ..	9th " ..	Suit No. wrong.	0 0 0	22nd " ..	13858—08 ..	10 0 0
40 P_4 ..	7th " ..	18711—09 ..	1 0 0	24th " ..	4130—09 ..	1 0 0
41 P_4 ..	8th " ..	12098—09 ..	1 0 0	24th " ..	1725—08 ..	0 8 0
47 P_4 ..	8th " ..	3630—08 ..	2 2 0	25th " ..	15304—08 ..	2 0 0
57 P_4 ..	11th " ..	16475—08 ..	2 0 0	26th " ..	3762—09 ..	80 0 0
58 P_4 ..	11th " ..	1666—08 ..	4 0 0	27th " ..	18288—09 ..	7 3 0
69 P_4 ..	11th " ..	8908—08 ..	1 0 0	28th " ..	15971—09 ..	7 0 0
71 P_4 ..	11th " ..	12910—09 ..	2 0 0	28th " ..	14514—08 ..	† 7 10 0
73 P_4 ..	12th " ..	3073—09 ..	2 0 0	31st " ..	Suit No. wrong.	2 0 0
85 P_4 ..	13th " ..	8133—09 ..	0 0 0	1st Feb. 1910 ..	Do. .	2 1 0
85 P_4 ..	13th " ..	Suit No. wrong	2 0 0	2nd " ..	7491—09 ..	0 0 0
86 P_4 ..	13th " ..	7388—09 ..	2 0 0	2nd " ..	4431—08 ..	1 0 0
92 P_4 ..	16th " ..	7638—08 ..	0 0 0	2nd " ..	2187—09 ..	2 0 0
95 P_4 ..	14th " ..	17054—08 ..	1 0 0	3rd " ..	17239—09 ..	2 0 0
96 P_4 ..	14th " ..	7493—08 ..	2 0 0	3rd " ..	13140—08 ..	1 0 0
98 P_4 ..	17th " ..	16497—09 ..	1 0 0	4th " ..	13224—09 ..	2 0 0
102 P_4 ..	17th " ..	13988—07 ..	4 0 0	4th " ..	14283—09 ..	2 0 0
103 P_4 ..	17th " ..	4987—08 ..	2 0 0	4th " ..	17052—09 ..	2 8 0
106 P_4 ..	17th " ..	1567—09 ..	1 8 0	7th " ..	1182—10 ..	1 8 0
107 P_4 ..	17th " ..	14567—09 ..	1 8 0	8th " ..	11316—09 ..	3 0 0
111 P_4 ..	17th " ..	17504—09 ..	2 0 0	9th " ..	14904—08 ..	2 0 0
210 P_4 ..	18th " ..	7984—09 ..	3 0 0	10th " ..	8877—09 ..	1 0 0
1 17 P_4 ..	18th " ..	21009—07 ..	8 0 0	10th " ..	801—09 ..	3 0 0
117 P_4 ..	18th " ..	11369—09 ..	10 0 0	10th " ..		

* Detain stopped by 304 of 99, District Munsif, Srirangam.
† Detain money due to the Official Assignee.

DECREE OR ORDER—*contd.*

Volume number of the Deposit Register.	Date of payment into Court.	Suit number.	Amount.			Volume number of the Deposit Register.	Date of payment into Court.	Suit number.	Amount.		
			Rs.	A.	P.				Rs.	A.	P.
88 Q	16th Feb. 1910	773—10	1	14	0	59 S	23rd March 1910.	D. No. 1566	31	4	0
89 Q	16th "	473—10	* 3	8	0	60 S	23rd "	4943—09	8	0	0
91 Q	19th "	1490—08	10	8	0	62 S	24th "	3170—10	7	8	0
92 Q	11th "	11230—09	2	0	0	63 S	24th "	7284—08	3	8	0
93 Q	11th "	1886—08	4	0	0	64 S	24th "	9903—08	1	8	0
94 Q	11th "	10756—09	2	0	0	65 S	24th "	1526—09	2	0	0
104 Q	12th "	14916—09	3	0	0	66 S	24th "	897—10	2	11	0
113 Q	14th "	9132—09	2	0	0	67 S	24th "	12956—08	3	14	0
114 Q	14th "	481—10	† 8	1	0	68 S	24th "	4130—09	2	0	0
115 Q	14th "	10714—09	1	8	0	70 S	30th "	12249—10	4	0	0
117 Q	14th "	1558—08	5	0	0	81 S	1st April 1910	555—10	15	0	0
117 Q	14th "	1351—09	0	0	0	83 S	2nd "	9884—09	0	0	0
118 Q	15th "	17025—08	1	8	0	84 S	2nd "	12118—09	2	0	0
121 Q	15th "	2709—08	7	0	0	86 S	2nd "	14851—07	3	0	0
130 Q	15th "	4883—08	3	0	0	88 S	4th "	13117—09	1	8	0
135 Q	16th "	17939—09	1	8	0	89 S	4th "	16747—08	1	8	0
136 Q	15th "	6913—09	0	0	0	92 S	6th "	5134—09	4	2	0
140 Q	15th "	18314—09	0	0	0	93 S	5th "	9421—10	10	0	0
145 Q	16th "	13130—08	1	8	0	108 S	5th "	17476—09	8	0	0
154 Q	16th "	9421—09	3	8	0	109 S	5th "	753—10	2	0	0
157 Q	16th "	16782—09	8	8	0	110 S	5th "	12710—08	1	8	0
159 Q	16th "	1417—10	1	8	0	111 S	6th "	1854—09	3	0	0
113 Q	17th "	7299—08	2	0	0	112 S	7th "	3467—09	1	8	0
144 Q	17th "	13968—07	4	0	0	122 S	7th "	12831—09	1	8	0
149 Q	17th "	7384—06	2	0	0	97 S	8th "	14238—09	1	8	0
8	18th "	19068—09	12	0	0	98 S	8th "	9811—08	0	0	0
15	19th "	Ejt. 425—09	† 1	7	0	99 S	12th "	2547—10	0	0	0
10	19th "	12847—08	7	2	0	102 S	13th "	1558—08	0	0	0
10	19th "	488—10	16	0	0	113 S	14th "	1731—10	0	0	0
14	19th "	16781—06	2	0	0	44 T	12th "	9052—10	1	8	0
17	21st "	12923—08	0	0	0	4 T	12th "	15842—08	2	0	0
21	21st "	3214—08	4	0	0	12 T	14th "	12018—09	2	0	0
28	22nd "	18567—08	1	8	0	12 T	14th "	13562—08	2	0	0
30	22nd "	11099—07	8	0	0	16 T	14th "	4031—10	2	8	0
33	22nd "	13548—06	† 10	8	0	18 T	14th "	Suit No. wrong	3	0	0
35	23rd "	18738—08	2	8	0	18 T	15th "	18714—09	1	8	0
39	24th "	5139—09	1	8	0	23 T	15th "	7395—09	10	0	0
45	25th "	2284—10	4	8	0	28 T	16th "	4939—08	2	0	0
47	2nd Mar 1910	6893—09	5	0	0	28 T	15th "	Suit No. wrong	3	0	0
51	2nd "	314—10	‡ 25	0	0	29 T	19th "	7298—09	2	0	0
60	3rd "	14382—08	2	8	0	30 T	16th "	8406—10	1	8	0
70	4th "	18564—08	3	8	0	30 T	15th "	7038—08	4	0	0
87	7th "	780—10	1	8	0	32 T	16th "	1351—09	4	0	0
90	7th "	13537—09	7	0	0	33 T	16th "	Suit No. wrong	4	0	0
91	7th "	12746—08	1	8	0	35 T	17th "	18702—09	4	0	0
92	7th "	1217—10	12	0	0	41 T	18th "	7099—08	4	0	0
93	7th "	17479—09	2	0	0	42 T	18th "	13868—07	4	0	0
98	8th "	14248—08	§ 3	0	0	43 T	18th "	Suit No. wrong	4	0	0
110	10th "	17936— "	2	8	0	46 T	18th "	4809—10	2	0	0
116	10th "	18717—09	10	0	0	47 T	19th "	7159—09	2	0	0
121	11th "	1465—08	8	0	0	50 T	19th "	8053—10	2	0	0
121	11th "	1731—10	8	0	0	51 T	19th "	10496—08	8	0	0
122	11th "	17853—08	1	8	0	54 T	15th "	13042—08	1	8	0
124	12th "	2640—08	1	8	0	55 T	14th "	8372—10	3	8	0
135	14th "	803—09	3	0	0	59 T	20th "	855—08	3	8	0
138	14th "	12915—09	2	8	0	60 T	20th "	5560—09	1	8	0
139	14th "	18754—08	2	8	0	64 T	20th "	3296—10	7	0	0
140	13th "	7438—08	2	8	0	67 T	20th "	16534—08	3	8	0
143	15th "	9468—08	0	0	0	73 T	21st "	12814—09	3	8	0
144	15th "	9030—09	0	0	0	75 T	22nd "	3270—09	2	0	0
150	15th "	3049—10	5	8	0	79 T	22nd "	1526—09	2	0	0
161	15th "	8372—10	1	8	0	79 T	22nd "	11060—07	2	0	0
3	13th "	16714—09	1	8	0	82 T	23rd "	15095—07	2	0	0
7	13th "	12888—07	4	0	0	84 T	23rd "	7384—08	1	8	0
8	14th "	9871—09	1	8	0	84 T	26th "	16067—09	1	8	0
10	14th "	7398—09	0	0	0	88 T	24th "	3130—08	1	0	0
12	14th "	4454—07	0	0	0	88 T	26th "	16731—09	2	0	0
16	17th "	7299—08	2	0	0	94 T	27th "	12930—08	2	0	0
16	17th "	8384—08	2	0	0	95 T	19th "	16331—06	0	4	0
16	17th "	14077—07	1	8	0	96 T	2910 "	11830—03	2	0	0
19	17th "	18 82—09	5	0	0	108 T	2nd May 1910	3591—08	2	0	0
24	17th "	7858—09	2	0	0	102 T	2nd "	2407—09	2	0	0
26	18th "	17585—08	2	0	0	103 T	2nd "	3801—10	2	0	0
27	18th "	18463—09	13	0	0	104 T	3rd "	10283—08	4	0	0
28	19th "	16581—09	2	0	0	108 T	3rd "	13906—08	4	2	0
31	19th "	488—10	7	2	0	113 T	4th "	4096—10	10	0	0
35	19th "	4750—07	1	8	0	113 T	4th "	13110—09	1	0	0
39	21st "	12883—09	5	0	0	116 T	4th "	13317—09	1	0	0
41	21st "	82—10	12	0	0	124 T	5th "	4770—10	2	0	0
41	21st "	6728—09	7	0	0	128 T	5th "	6107—09	** 1	0	0
46	21st "	11055—08	§ 12	0	0	13 T	5th "	13045—08	1	8	0
56	22nd "	11000—08	8	0	0	128 T	6th "	17001—08	4	0	0
58	23rd "	2052—10	1	8	0	128 T	6th "	17530—08	2	7	0

* Detain over and above the decree.
‡ Detain Full Batta.
§ Indemnity Bond to be produced for payment.
** Pay order to 18421 of 1903.

† Margins due to defendant.
‖ Detain.
¶ Margins due to plaintiff.

DEBTS OF ORDER—*contd.*

Volume number of the Deposit Register.	Date of payment into Court.	Suit number.	Amount.	Volume number of the Deposit Register.	Date of payment into Court.	Suit number.	Amount.
			Rs. A. P.				Rs. A. P.
128 T$_3$ ..	11th May 1910 ..	3512—09 ..	1 3 0	39 V$_4$ ..	15th June 1910 ..	4089—08 ..	2 0 0
129 T$_3$ ..	13th " " ..	16262—07 ..	1 3 0	40 V$_4$ ..	18th " " ..	16762—09 ..	2 0 0
130 T$_3$ ..	9th " " ..	2534—09 ..	4 14 0	45 V$_4$ ..	16th " " ..	7298—08 ..	2 0 0
131 T$_3$ ..	9th " " ..	9038—08 ..	2 0 0	46 V$_4$ ..	16th " " ..	16978—08 ..	2 0 0
132 T$_3$ ..	9th " " ..	6512—07 ..	1 0 0	53 V$_4$ ..	17th " " ..	7598—08 ..	10 0 0
137 T$_3$ ..	9th " " ..	2491—10 ..	10 0 0	59 V$_4$ ..	17th " " ..	Suit No. wrong	2 0 0
138 T$_3$ ..	9th " " ..	2487—09 ..	2 0 0	60 V$_4$ ..	17th " " ..	2052—10 ..	2 0 0
139 T$_3$ ..	9th " " ..	7341—07 ..	5 0 0	68 V$_4$ ..	17th " " ..	13858—07 ..	4 0 0
197 T$_4$ ..	9th " " ..	17476—08 ..	2 0 0	69 V$_4$ ..	17th " " ..	7489—09 ..	2 0 0
141 T$_4$ ..	10th " " ..	18604—08 ..	0 0 0	88 V$_4$ ..	17th " " ..	8752—09 ..	0 0 0
142 T$_4$ ..	10th " " ..	3845—10 ..	8 0 0	89 V$_4$ ..	17th " " ..	4428—10 ..	2 0 0
2 U$_4$ ..	10th " " ..	760—10 ..	2 0 0	91 V$_4$ ..	21st " " ..	17461—08 ..	2 0 0
5 U$_4$ ..	10th " " ..	16493—08 ..	0 2 0	92 V$_4$ ..	21st " " ..	1041—10 ..	0 0 0
6 U$_4$ ..	10th " " ..	2902—10 ..	1 0 0	70 V$_4$ ..	21st " " ..	12816—09 ..	0 0 0
8 U$_4$ ..	10th " " ..	11777—09 ..	0 0 0	73 V$_4$ ..	21st " " ..	18093—09 ..	2 0 0
10 U$_4$ ..	11th " " ..	2547—10 ..	0 0 0	78 V$_4$ ..	22nd " " ..	1937—10 ..	2 0 0
11 U$_4$ ..	13th " " ..	1731—10 ..	0 0 0	79 V$_4$ ..	22nd " " ..	2468—09 ..	0 0 0
16 U$_4$ ..	11th " " ..	Suit No. wrong	4 0 0	83 V$_4$ ..	23rd " " ..	6138—08 ..	0 0 0
17 U$_4$ ..	12th " " ..	1677—09 ..	2 0 0	84 V$_4$ ..	23rd " " ..	4370—09 ..	2 0 0
18 U$_4$ ..	12th " " ..	2694—09 ..	7 8 0	85 V$_4$ ..	23th " " ..	17809—08 ..	2 0 0
21 U$_4$ ..	12th " " ..	1782—10 ..	10 0 0	87 V$_4$ ..	23th " " ..	486—10 ..	0 0 0
22 U$_4$ ..	12th " " ..	632—09 ..	2 0 0	98 V$_4$ ..	26th " " ..	7433—08 ..	0 0 0
28 U$_4$ ..	13th " " ..	15870—09 ..	7 0 0	100 V$_4$ ..	1st July 1910 ..	6631—10 ..	0 0 0
29 U$_4$ ..	13th " " ..	5191—09 ..	*0 12 0	101 V$_4$ ..	9th " " ..	13117—08 ..	1 0 0
30 U$_4$ ..	13th " " ..	6021—09 ..	*0 11 0	102 V$_4$ ..	9th " " ..	13118—08 ..	2 0 0
32 U$_4$ ..	13th " " ..	7422—09 ..	*6 0 0	103 V$_4$ ..	9th " " ..	4054—10 ..	0 0 0
34 U$_4$ ..	13th " " ..	6345—07 ..	*0 8 0	107 V$_4$ ..	9th " " ..	6091—08 ..	0 0 0
35 U$_4$ ..	13th " " ..	Ejt. 253—08 ..	*1 0 0	115 V$_4$ ..	9th " " ..	Suit No wrong	7 0 0
36 U$_4$ ..	13th " " ..	11041—09 ..	2 0 0				
37 U$_4$ ..	13th " " ..	D. No. 3462 ..	10 0 0	130 V$_4$ ..	9th " " ..	2421—10 ..	10 0 0
38 U$_4$ ..	17th " " ..	7539—08 ..	2 0 0	131 V$_4$ ..	9th " " ..	Suit No. wrong	2 0 0
39 U$_4$ ..	17th " " ..	1025—08 ..	0 0 0	132 V$_4$ ..	11th " " ..	2850—10 ..	2 0 0
38 U$_4$ ..	17th " " ..	13883—07 ..	4 0 0	139 V$_4$ ..	11th " " ..	633—08 ..	2 0 0
39 U$_4$ ..	17th " " ..	17081—09 ..	2 8 0	110 V$_4$ ..	13th " " ..	2047—10 ..	2 0 0
40 U$_4$ ..	17th " " ..	4239—08 ..	2 0 0	142 V$_4$ ..	11th " " ..	1566—08 ..	4 0 0
41 U$_4$ ..	17th " " ..	16693—09 ..	10 0 0	143 V$_4$ ..	11th " " ..	780—10 ..	2 0 0
42 U$_4$ ..	17th " " ..	10442—08 ..	20 0 0	148 V$_4$ ..	13th " " ..	1139—10 ..	2 0 0
42 U$_4$ ..	17th " " ..	4428—10 ..	2 0 0	7 W$_4$ ..	12th " " ..	11630—08 ..	2 0 0
43 U$_4$ ..	17th " " ..	4569—10 ..	2 0 0	7 W$_4$ ..	12th " " ..	16899—09 ..	2 0 0
44 U$_4$ ..	17th " " ..	9604—09 ..	8 0 0	10 W$_4$ ..	12th " " ..	1351—09 ..	2 0 0
49 U$_4$ ..	17th " " ..	7398—08 ..	2 0 0	13 W$_4$ ..	12th " " ..	Suit No. wrong	1 8 0
45 U$_4$ ..	17th " " ..	16782—09 ..	5 0 0	14 W$_4$ ..	13th " " ..	13093—08 ..	0 0 0
46 U$_4$ ..	17th " " ..	1041—10 ..	5 0 0	24 W$_4$ ..	14th " " ..	4089—08 ..	0 0 0
47 U$_4$ ..	17th " " ..	3009—10 ..	2 0 0	25 W$_4$ ..	14th " " ..	6740—08 ..	2 0 0
47 U$_4$ ..	17th " " ..	7459—08 ..	2 0 0	27 W$_4$ ..	14th " " ..	7521—08 ..	2 0 0
48 U$_4$ ..	17th " " ..	13581—09 ..	2 0 0	29 W$_4$ ..	18th " " ..	19012—08 ..	7 0 0
63 U$_4$ ..	17th " " ..	13283—08 ..	3 8 0	31 W$_4$ ..	18th " " ..	3136—10 ..	†5 10 0
66 U$_4$ ..	17th " " ..	Suit No. wrong	8 0 0	34 W$_4$ ..	18th " " ..	2356—10 ..	4 0 0
56 U$_4$ ..	17th " " ..	17790—08	8 0 0	42 W$_4$ ..	18th " " ..	18025—08 ..	2 8 0
60 U$_4$ ..	18th " " ..	Suit No. wrong	8 8 0	44 W$_4$ ..	18th " " ..	1041—10 ..	0 0 0
45 U$_4$ ..	18th " " ..	6454—07 ..	1 4 0	47 W$_4$ ..	18th " " ..	7582—08 ..	0 0 0
68 U$_4$ ..	18th " " ..	4547—10 ..	2 0 0	50 W$_4$ ..	18th " " ..	16782—09 ..	2 0 0
71 U$_4$ ..	19th " " ..	11060—07 ..	2 0 0	52 W$_4$ ..	19th " " ..	7449—09 ..	2 0 0
71 U$_4$ ..	19th " " ..	42016—09 ..	0 0 0	62 W$_4$ ..	18th " " ..	7390—09 ..	2 0 0
80 U$_4$ ..	24th " " ..	13648—08 ..	1 0 0	55 W$_4$ ..	18th " " ..	17292—09 ..	0 0 0
84 U$_4$ ..	24th " " ..	17418—08 ..	1 8 0	66 W$_4$ ..	20th " " ..	13589—07 ..	4 0 0
89 U$_4$ ..	24th " " ..	Suit No. wrong	5 0 0	59 W$_4$ ..	19th " " ..	4704—10 ..	4 0 0
90 U$_4$ ..	24th " " ..	Do.	*2 0 0	66 W$_4$ ..	19th " " ..	4428—10 ..	2 0 0
92 U$_4$ ..	25th " " ..	8130—09 ..	6 0 0	64 W$_4$ ..	20th " " ..	4094—10 ..	2 0 0
99 U$_4$ ..	25th " " ..	Suit No. not given.	2 0 0	66 W$_4$ ..	21st " " ..	12865—08 ..	2 0 0
				70 W$_4$ ..	21st " " ..	4847—10 ..	2 0 0
97 U$_4$ ..	26th " " ..	1826—08 ..	2 0 0	70 W$_4$ ..	21st " " ..	13941—08 ..	0 0 0
87 U$_4$ ..	26th " " ..	Suit No. wrong	7 0 0	74 W$_4$ ..	22nd " " ..	11838—08 ..	7 0 0
98 U$_4$ ..	26th " " ..	3270—08 ..	2 0 0	79 W$_4$ ..	22nd " " ..	3488—09 ..	0 0 0
110 U$_4$ ..	2nd June 1910 ..	9801—08 ..	0 0 0	80 W$_4$ ..	26th " " ..	1339—10 ..	4 0 0
110 U$_4$ ..	2nd " " ..	4094—10 ..	5 0 0	82 W$_4$ ..	26th " " ..	6138—08 ..	5 0 0
117 U$_4$ ..	3rd " " ..	13117—09 ..	1 8 0	82 W$_4$ ..	26th " " ..	7582—07 ..	4 0 0
117 U$_4$ ..	3rd " " ..	6027—10 ..	2 0 0	88 W$_4$ ..	27th " " ..	11488—08 ..	2 0 0
116 U$_4$ ..	3rd " " ..	6285—10 ..	0 0 0	92 W$_4$ ..	28th " " ..	6226—10 ..	1 4 0
121 U$_4$ ..	7th " " ..	715—10 ..	2 0 0	98 W$_4$ ..	1st Aug. 1910 ..	8014—08 ..	10 0 0
122 U$_4$ ..	7th " " ..	3801—10 ..	2 0 0	100 W$_4$ ..	2nd " " ..	1497—10 ..	4 0 0
120 U$_4$ ..	7th " " ..	9421—10 ..	10 0 0	104 W$_4$ ..	4th " " ..	13118—09 ..	0 0 0
129 U$_4$ ..	7th " " ..	13118—09 ..	2 0 0	109 W$_4$ ..	4th " " ..	13117—09 ..	1 0 0
137 U$_4$ ..	7th " " ..	Suit No. wrong	10 0 0	109 W$_4$ ..	4th " " ..	850—10 ..	2 0 0
148 U$_4$ ..	8th " " ..	17426—09 ..	2 0 0	114 W$_4$ ..	4th " " ..	4044—10 ..	0 0 0
161 U$_4$ ..	9th " " ..	14761—09 ..	5 0 0	123 W$_4$ ..	5th " " ..	1025—08 ..	3 0 0
0 V$_4$ ..	10th " " ..	1054—08 ..	4 0 0	124 W$_4$ ..	5th " " ..	3103—11 ..	4 0 0
7 V$_4$ ..	10th " " ..	2041—10 ..	2 0 0	126 W$_4$ ..	8th " " ..	6247—08 ..	2 0 0
11 V$_4$ ..	10th " " ..	10035—09 ..	5 0 0	148 W$_4$ ..	10th " " ..	760—10 ..	2 0 0
12 V$_4$ ..	10th " " ..	1709—10 ..	2 0 0	147 W$_4$ ..	10th " " ..	3092—10 ..	1 8 0
16 V$_4$ ..	14th " " ..	2547—10 ..	2 0 0	1 X$_4$ ..	11th " " ..	1709—10 ..	2 0 0
18 V$_4$ ..	14th " " ..	1780—10 ..	4 0 0	8 X$_4$ ..	12th " " ..	724—10 ..	1 0 0
20 V$_4$ ..	14th " " ..	2926—10 ..	5 0 0	18 X$_4$ ..	13th " " ..	1805—08 ..	4 0 0
30 V$_4$ ..	14th " " ..	1861—09 ..	2 8 0	20 X$_4$ ..	13th " " ..	3647—10 ..	2 0 0

* Debit. † Surplus due to defendant.

DECREE OR ORDER—*cont.*

Volume number of the Deposit Register.	Date of payment into Court.	Suit number.	Amount.	Volume number of the Deposit Register.	Date of payment into Court.	Suit number.	Amount.
			Rs. A. P.				Rs. A. P.
20 X_1 ..	18th Aug. 1910 ..	8810—10 ..	1 12 0	136 ..	4th Oct. 1910 ..	5309—09 ..	3 0 0
21 X_1 ..	15th " ..	7397—09 ..	1 8 0	142 ..	7th " ..	9143—10 ..	7 0 0
22 X_1 ..	16th " ..	7846—10 ..	3 0 0	149 Y_1 ..	6th " ..	8469—10 ..	6 0 0
23 X_1 ..	18th " ..	4989—08 ..	2 0 0	150 Y_2 ..	7th " ..	8104—10 ..	2 0 0
39 X_1 ..	16th " ..	7308—09 ..	6 0 0	1 Z_1 ..	7th " ..	330—10 ..	0 8 0
43 X_1 ..	17th " ..	7099—09 ..	3 0 0	18 Z_1 ..	10th " ..	1709—10 ..	2 0 0
44 X_1 ..	17th " ..	13858—07 ..	4 0 0	37 Z_1 ..	11th " ..	8083—10 ..	2 0 0
45 X_1 ..	17th " ..	15793—09 ..	5 0 0	33 Z_1 ..	13th " ..	7387—09 ..	1 8 0
46 X_1 ..	17th " ..	6517—10 ..	2 0 0	36 Z_1 ..	13th " ..	224—10 ..	2 0 0
48 X_1 ..	17th " ..	12489—09 ..	2 0 0	37 Z_1 ..	14th " ..	8—10 ..	0 0 0
49 X_1 ..	17th " ..	8713—10 ..	1 0 0	38 Z_1 ..	13th " ..	11909—10 ..	5 0 0
51 X_1 ..	18th " ..	11110—09 ..	1 8 0	45 Z_1 ..	14th " ..	2547—10 ..	2 0 0
57 X_1 ..	18th " ..	7053—10 ..	1 0 0	49 Z_1 ..	14th " ..	10257—10 ..	+ 6 15 0
58 X_1 ..	18th " ..	17097—09 ..	60 1 0	51 Z_1 ..	14th " ..	12725—10 ..	† 4 0 0
64 X_2 ..	22nd " ..	15458—08 ..	0 8 0	54 Z_1 ..	15th " ..	4985—08 ..	1 8 0
69 X_2 ..	22nd " ..	10442—07 ..	1 8 0	57 Z_1 ..	16th " ..	6221—08 ..	3 0 0
75 X_2 ..	23rd " ..	3378—09 ..	2 0 0	57 Z_2 ..	16th " ..	5001—10 ..	3 0 0
78 X_2 ..	23rd " ..	4428—10 ..	2 0 0	59 Z_2 ..	15th " ..	16437—09 ..	1 8 0
79 X_2 ..	24th " ..	9030—09 ..	7 0 0	64 Z_2 ..	17th " ..	16581—09 ..	1 8 0
81 X_2 ..	24th " ..	3154—10 ..	2 0 0	65 Z_2 ..	17th " ..	14179—08 ..	4 0 0
81 X_2 ..	24th " ..	4310—10 ..	3 3 11	70 Z_2 ..	17th " ..	16679—10 ..	4 0 0
83 X_2 ..	25th " ..	10374—09 ..	3 0 0	71 Z_2 ..	17th " ..	8486—10 ..	1 8 0
84 X_2 ..	24th " ..	7124—10 ..	* 0 8 0	73 Z_2 ..	17th " ..	9365—10 ..	5 0 0
85 X_2 ..	25th " ..	8130—09 ..	0 0 0	82 Z_2 ..	18th " ..	6332—10 ..	0 8 0
85 X_2 ..	24th " ..	17851—09 ..	1 8 0	87 Z_2 ..	19th " ..	13023—09 ..	2 0 0
92 X_2 ..	30th " ..	2317—10 ..	0 8 0	96 Z_2 ..	20th " ..	13348—07 ..	4 0 0
94 X_2 ..	30th " ..	4964—10 ..	50 0 0	96 Z_2 ..	20th " ..	8534—09 ..	1 8 0
95 X_2 ..	30th " ..	8055—08 ..	10 0 0	99 Z_2 ..	20th " ..	2402—08 ..	1 8 0
101 X_2 ..	2nd Sept. 1910 ..	6774—10 ..	† 94 11 8	105 Z_2 ..	21st " ..	6193—10 ..	2 0 0
107 X_2 ..	3rd " ..	8048—10 ..	7 0 0	105 Z_2 ..	21st " ..	756—10 ..	2 0 0
109 X_2 ..	3rd " ..	1596—09 ..	† 2 12 8	110 Z_2 ..	22nd " ..	9259—10 ..	2 0 0
116 X_2 ..	8th " ..	388—10 ..	2 0 0	114 Z_2 ..	22nd " ..	6394—09 ..	3 0 0
118 X_2 ..	8th " ..	8322—10 ..	2 0 0	124 Z_2 ..	26th " ..	6490—08 ..	3 0 0
118 X_2 ..	8th " ..	10110—09 ..	2 0 0	140 Z_2 ..	28th " ..	10478—10 ..	3 0 0
120 X_2 ..	8th " ..	13117—09 ..	1 0 0	128 Z_2 ..	1st Nov. 1910 ..	9317—10 ..	2 0 0
141 X_2 ..	9th " ..	4187—10 ..	1 0 0	130 Z_2 ..	1st " ..	13118—10 ..	4 0 0
151 X_2 ..	10th " ..	8736—10 ..	1 8 0	140 Z_2 ..	3rd " ..	13096—10 ..	0 8 0
6 Y_1 ..	12th " ..	1709—10 ..	3 0 0	150 Z_2 ..	3rd " ..	8503—10 ..	7 0 0
10 Y_1 ..	12th " ..	9953—10 ..	3 0 0	8 A_2 ..	5th " ..	12111—09 ..	1 0 0
30 Y_1 ..	12th " ..	. 11710—10 ..	8 0 0	10 A_2 ..	5th " ..	7193—07 ..	5 0 0
12 Y_1 ..	12th " ..	9366—10 ..	0 12 0	12 A_2 ..	6th " ..	7704—08 ..	2 0 0
28 Y_1 ..	14th " ..	9502—10 ..	1 8 0	19 A_2 ..	8th " ..	388—10 ..	2 0 0
31 Y_1 ..	15th " ..	13168—09 ..	2 8 0	33 A_2 ..	9th " ..	14234—09 ..	0 0 0
34 Y_1 ..	15th " ..	9854—08 ..	1h 0 0	24 A_2 ..	8th " ..	13137—10 ..	0 0 0
39 Y_1 ..	15th " ..	4489—08 ..	2 8 0	25 A_2 ..	9th " ..	8194—10 ..	0 0 0
40 Y_1 ..	15th " ..	8488—10 ..	1 8 0	43 A_2 ..	9th " ..	6394—10 ..	1 8 0
41 Y_1 ..	15th " ..	1855—08 ..	2 0 0	45 A_2 ..	10th " ..	4187—10 ..	1 8 0
42 Y_1 ..	16th " ..	14830—08 ..	0 8 0	46 A_2 ..	10th " ..	8420—10 ..	2 0 0
43 Y_1 ..	15th " ..	7384—08 ..	3 8 0	49 A_2 ..	10th " ..	8083—10 ..	2 0 0
48 Y_1 ..	16th " ..	14879—09 ..	4 0 0	62 A_2 ..	10th " ..	11246—10 ..	2 0 0
50 Y_1 ..	16th " ..	8328—10 ..	3 0 0	58 A_2 ..	10th " ..	1709—10 ..	2 0 0
50 Y_1 ..	16th " ..	8906—10 ..	1 8 0	59 A_2 ..	11th " ..	9991—08 ..	2 0 0
50 Y_1 ..	16th " ..	3457—09 ..	2 8 0	89 A_2 ..	12th " ..	9031—10 ..	2 0 0
54 Y_1 ..	17th " ..	9864—09 ..	4 0 0	71 A_2 ..	14th " ..	2547—10 ..	2 8 0
57 Y_1 ..	17th " ..	13488—07 ..	4 0 0	74 A_2 ..	14th " ..	13039—10 ..	1 8 0
58 Y_1 ..	17th " ..	4738—10 ..	3 0 0	75 A_2 ..	14th " ..	2811—0 ..	1 8 0
59 Y_1 ..	18th " ..	Suit No. wrong	3 0 0	82 A_2 ..	15th " ..	13148—08 ..	2 0 0
64 Y_1 ..	19th " ..	2547—10 ..	3 0 0	87 A_2 ..	18th " ..	12852—10 ..	2 0 0
66 Y_1 ..	19th " ..	9355—10 ..	5 0 0	83 A_2 ..	18th " ..	4729—09 ..	2 0 0
67 Y_1 ..	19th " ..	9759—10 ..	7 0 0	91 A_2 ..	15th " ..	7433—08 ..	0 8 0
68 Y_1 ..	20th " ..	Suit No. wrong	1 0 0	93 A_2 ..	15th " ..	9031—10 ..	0 8 0
72 ..	20th " ..	13782—09 ..	1 0 0	93 A_2 ..	17th " ..	Suit No. wrong	3 0 0
74 ..	20th " ..	790—10 ..	1 0 0	92 A_2 ..	18th " ..	13139—10 ..	2 0 0
76 ..	20th " ..	2052—10 ..	1 0 0	95 A_2 ..	16th " ..	6322—10 ..	2 0 0
82 ..	21st " ..	13052—08 ..	1 0 0	101 A_2 ..	18th " ..	3071—08 ..	0 8 0
85 ..	22nd " ..	13968—08 ..	1 0 0	105 A_2 ..	19th " ..	Suit No. wrong	0 8 0
89 ..	22nd " ..	7852—09 ..	1 0 0	108 A_2 ..	16th " ..	1588—08 ..	3 0 0
90 ..	24th " ..	8370—09 ..	2 0 0	110 A_2 ..	18th " ..	13888—07 ..	3 0 0
92 ..	23rd " ..	7846—10 ..	2 0 0	112 A_2 ..	19th " ..	14208—10 ..	5 0 0
93 ..	23rd " ..	1906—10 ..	2 0 0	122 A_2 ..	21st " ..	14678—09 ..	4 0 0
93 ..	23rd " ..	8484—09 ..	2 0 0	124 A_2 ..	21st " ..	12709—10 ..	7 0 0
94 ..	23rd " ..	7452—09 ..	2 0 0	128 A_2 ..	24th " ..	8228—09 ..	2 0 0
94 ..	23rd " ..	8120—10 ..	2 0 0	140 A_2 ..	24th " ..	476—09 ..	2 0 0
103 ..	27th " ..	7575—10 ..	2 0 0	11 B_2 ..	28th " ..	897—10 ..	1 0 0
104 ..	27th " ..	12852—09 ..	2 0 0	11 B_2 ..	28th " ..	8368—10 ..	5 0 0
109 ..	27th " ..	Suit No. not given.	2 0 0	12 B_2 ..	28th " ..	10478—10 ..	5 0 0
231 ..	29th " ..	7317—10 ..	3 0 0	13 B_2 ..	29th " ..	10782—09 ..	5 0 0
232 ..	29th " ..	4429—10 ..	2 0 0	13 B_2 ..	29th " ..	2317—10 ..	5 0 0
114 ..	30th " ..	2480—10 ..	10 0 0	14 B_2 ..	29th " ..	640—10 ..	2 0 0
116 ..	4th Oct. 1910 ..	12117—08 ..	1 0 0	15 B_2 ..	30th " ..	1214—10 ..	1 8 0
120 ..	4th " ..	3246—08 ..	1 0 0	15 B_2 ..	30th " ..	3120—10 ..	41 11 1
128 ..	4th " ..	2067—10 ..	8 0 0	16 B_2 ..	1st Dec. 1910 ..	4966—10 ..	10 0 0
129 ..	4th " ..	8006—10 ..	7 0 0	19 B_2 ..	1st " ..	12334—08 ..	7 0 0
				22 B_2 ..	2nd " ..	10278—10 ..	10 0 0

* Return Full Bench.

† Surplus due to defendant.

DEPOSITS ON ORDER—*contd.*

Volume number of the Deposit Register.	Date of payment into Court.	Suit number.	Amount.	Volume number of the Deposit Register.	Date of payment into Court.	Suit number.	Amount.
			Rs. A. P.				Rs. A. P.
13 E_2 ..	2nd Dec. 1910 ..	746—10 *	0 0 0	118 E_2 ..	15th Dec. 1910..	4508—09 ..	1 0 0
28 E_2 ..	3rd ,, ,,	3048—10 ..	2 0 0	*121 E_2 ..	*16th ,, ,,	* 4100—10 ..	* 25 0 0
36 E_2 ..	3rd ,, ,,	15870—10 ..	3 0 0	126 E_2 ..	14th ,, ,,	13012—10 ..	8 0 0
28 E_2 ..	3rd ,, ,,	6008—10 ..	7 0 0	127 E_2 ..	14th ,, ,,	13159—10 ..	2 0 0
34 E_2 ..	6th ,, ,,	16532—10 ..	0 0 0	128 E_2 ..	14th ,, ,,	3041—10 ..	2 0 0
39 E_2 ..	6th ,, ,,	6780—10 ..	2 0 0	133 E_2 ..	16th ,, ,,	5716—10 ..	4 0 0
41 E_2 ..	6th ,, ,,	7192—07 ..	0 0 0	144 E_2 ..	17th ,, ,,	Suit No wrong.	0 0 0
41 D_2 ..	6th ,, ,,	11538—03 ..	2 0 0	148 H_2 ..	19th ,, ,,	24619—09 ..	4 0 0
43 E_2 ..	8th ,, ,,	17764—09 ..	6 0 0	1 C_2 ..	19th ,, ,,	1614—10 ..	1 0 0
46 E_2 ..	8th ,, ,,	389—10 ..	1 0 0	1 C_2 ..	19th ,, ,,	1614—10 ..	1 0 0
46 H_2 ..	6th ,, ,,	6022—09 ..	0 0 0	2 C_2 ..	19th ,, ,,	1810—10 ..	0 0 0
54 E_2 ..	7th ,, ,,	14662—10 ..	7 0 0	6 C_2 ..	19th ,, ,,	1610—10 ..	2 0 0
62 E_2 ..	7th ,, ,,	11027—10 ..	5 0 0	6 C_2 ..	19th ,, ,,	6362—10 ..	3 0 0
62 E_2 ..	7th ,, ,,	1297—10 ..	45 0 0	5 C_2 ..	19th ,, ,,	757—07 ..	6 0 0
63 E_2 ..	8th ,, ,,	3208—09 ..	0 0 0	7 C_2 ..	20th ,, ,,	6478—07 ..	2 0 0
68 E_2 ..	8th ,, ,,	6854—10 ..	10 0 0	† 10 C_2 ..	†20th ,, ,,	† 16029—10 ..	† 3 0 0
68 E_2 ..	8th ,, ,,	8184—10 ..	0 0 0	11 C_2 ..	20th ,, ,,	15464—10 ..	3 0 0
107 E_2 ..	13th ,, ,,	†18951—07 ..	†2 7 0	12 C_2 ..	20th ,, ,,	17052—09 ..	0 2 0
†108 E_2 ..	13th ,, ,,	†19432—08 ..	†1 5 0	12 C_2 ..	20th ,, ,,	14928—10 ..	1 0 0
71 E_2 ..	9th ,, ,,	13051—10 ..	1 0 0	45 C_2 ..	20th ,, ,,	17105—09 ..	0 0 0
73 E_2 ..	9th ,, ,,	13187—10 ..	3 0 0	18 C_2 ..	20th ,, ,,	Suit No. wrong	0 0 0
76 E_2 ..	10th ,, ,,	14548—10 ..	1 0 0	19 C_2 ..	21st ,, ,,	16305—10 ..	1 3 0
78 E_2 ..	10th ,, ,,	12651—08 ..	2 0 0	20 C_2 ..	21st ,, ,,	16120—10 ..	0 0 0
87 E_2 ..	10th ,, ,,	12867—10 ..	2 0 0	29 C_2 ..	22nd ,, ,,	17644—10 ..	1 0 0
88 E_2 ..	12th ,, ,,	1760—10 ..	0 0 0	31 C_2 ..	22nd ,, ,,	Exd. 164—10 ..	4 12 0
91 E_2 ..	12th ,, ,,	16946—10 ..	0 0 0	62 C_2 ..	23rd ,, ,,	3310—09 ..	2 0 0
95 E_2 ..	12th ,, ,,	9021—10 ..	2 0 0	68 C_2 ..	23rd ,, ,,	20078—10 ..	2 0 0
108 E_2 ..	13th ,, ,,	16786—10 ..	0 0 0				
†110 E_2 ..	14th ,, ,,	12736—10 ..	2 0 0				
114 E_2 ..	14th ,, ,,	13806—10 ..	1 0 0				
†110 E_2 ..	14th ,, ,,	7007—08 ..	2 0 0				2,976 1 0

ATTACHMENT OF HALF-SALARIES.

50 L ..	8th Jan. 1910 ..	6981—07 ..	§16 2 0	§146 L .	7th June 1910 ..	1425—10 ..	§8 1 0
57 L ..	8th ,, ,,	2548—07 .	10 0 0	1 M ..	6th ,, ,,	2019—07	10 0 0
		Small Cause Court, Poona.				Small Cause Court, Poona.	
70 L ..	7th Feb. 1910 ..	2548—07 ..	10 0 0				
		Small Cause Court, Poona.		21 M ..	6th July 1910 ..	0—09 ..	10 0 0
						Camp Dues.	
80 L ..	14th ,, ,,	2853—06 ..	26 4 0				
84 L ..	23rd ,, ,,	160—08 ..	2 10 11	32 M ..	9th ,, ,,	2548—07 ..	10 0 0
84 L ..	7th Mar. 1910 ..	2548—07 .	10 0 0			Small Cause Court, Poona.	
		Small Cause Court, Poona.		41 M ..	6th Aug 1910 ..	4042—06 .	**3 7 0
113 L ..	7th Apr. 1910 ..	2548—07 ..	10 0 0	62 M ..	14th Oct. 1910 ..	13013—09 .	2 0 0
		Small Cause Court, Poona		61 M ..	24th ,, ,,	13091—06 .	2 4 3
				52 M ..	26th ,, ,,	12469—09 ..	10 0 0
†116 L ..	12th ,, ,,	Execution Petition No. 6120.	§10 0 0	95 M ..	1st Nov. 1910 ..	7187—09 ..	†† 3 0 4
				66 M ..	1st ,, ,,	Under chapter 154—08.	†† 5 0 0
118 L ..	14th ,, ,,	6945—01	6 10 0				
120 L ..	14th ,, ,,	15667—09 ..	2 10 0	169 M ..	1st ,, ,,	16760—09 ..	2 0 0
102 L ..	26th ,, ,,	9863—09 ..	20 0 0	124 M ..	2nd Dec. 1910 ..	12102—09 ..	5 0 0
135 L ..	3rd May 1910 ..	2548 to 308..	¶31 0 0	124 M ..	2nd ,, ,,	19511—08 ..	2 2 0
246 L ..	21th ,, ,,	2548—07 .	10 0 0	129 M ..	7th ,, ,,	15335—09 ..	1 2 8
		Small Cause Court, Poona.					
							332 0 0

DISTRESS.

Volume number of the Deposit Register.	Date of payment into Court.	Suit number	Amount.
			Rs. A. P.
Page 7	18th August 1910	Distress 43—10 .	3 0 0
	7th October 1910	Distress 59—10 ..	10 0 0
			13 0 0

* Detain Full Bench. † Attached in Ex. 140-10. ‡ Due to defendant.
§ Detain. ‖ Number wrong ¶ Detain. Defendant filed schedule.
** Surplus due to defendant. †† Detain letter from Official Assignee No. 2581, dated 8th November 1910.

Court of Small Causes, Madras,
14th February 1914.

F. R. LOVERY,
Registrar.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 11.] MADRAS, TUESDAY EVENING, MARCH 17, 1914. [Price, 4 pies.

ABKARI NOTICE.

LIST OF ARRACK, GANJA AND OPIUM SHOPS AND FOREIGN LIQUOR TAVERNS SOLD IN MADRAS TOWN FOR THE LEASE 1914-1915.

Date of Sale	Shop number	Name of highest bidder.	Monthly rental.	Date of Sale	Shop number.	Name of highest bidder.	Monthly rental.
			Rs.				Rs.
Arrack shops.							
3rd February 1914.	1	A. Raja Chettiyar	175	3rd February 1914.	15	A. D Narayana Sah ..	785
	2	Do. ..	585		16	V M Parasuthama Sah ..	1,320
	3	P. Ponnuswami Nayakar ..	885		17	A D Narayana Sah ..	905
	4	A. Raja Chettiyar ..	945		18	Do. ..	915
	5	A. D Narayana Sah ..	815		19	Do ..	1,005
	6	C Varadaraja Mudaliyar ..	720		20	Do. ..	1,395
	7	A. Raja Chettiyar ..	885		21	V. C. Rajulaiu Mudaliyar ..	290
	8	C Varadaraja Mudaliyar ..	1,040		22	V. Murugesa Mudaliyar ..	840
	9	A. Raja Chettiyar ..	1,120		23	A. D. Narayana Sah ..	1,375
	10	T. Ratnasabhai Mudaliyar ..	2,010		24	T. Madurai Pillai	480
	11	A. D Narayana Sah ..	1,885		25	T. Marudu Mudaliyar ..	850
	12	T. Velayuda Mudaliyar ..	2,130		26	T. Manavala Nayakar ..	895
	13	T. Muthuswami Mudaliyar ..	850		27	Do ..	280
	14	A. Abba Chetti	660		28	A. D. Narayana Sah ..	975
Foreign Liquor taverns.							
4th Feb 1914.	1	S Chinnaih Pillai	1,350	4th Feb. 1914.	9	A Singara Chetti	1,080
	2	S Sattagopal Nayudu ..	1,500		10	V. M Parasuthama Sah ..	1,070
	3	G. Chinnaih Pillai	2,110		11	G. Chinnaih Pillai	805
	4	M. C. Sivanarjiah	2,010		12	P. Kuppuswa Nayakar	1,110
	5	G. Cuttirvelu Mudaliyar ..	2,100		13	G. Chinnaih Pillai	1,070
	6	T. Natesa Pillai	1,930		14	V. M Parasuthama Sah ..	790
	7	V M Parasothama Sah ..	1,515		15	G Chinnaih Pillai	850
	8	G. Appadurai Mudaliyar ..	2,250		16	M. C. Sivanarjiah	870
Opium shops.							
4th Feb. 1914.	1	P. Krishnaswami Chetti ..	280	4th Feb. 1914.	5	P. Cannappa Chetti	460
	2	P. Ponnuswami Nayakar ..	190		6	Changalraya Sah	315
	3	G. Varadaraja Mudaliyar ..	600		7	M. Narasimmala Chetti ..	260
	4	Do. ..	910		8	Kanna Sah	495
Ganja shops.							
4th Feb. 1914.	1	V. M Kandaswami Chetti ..	350	4th Feb. 1914.	9	A Kissendass Lala	905
	2	A. Kissendass Lala	460		10	Do. ..	260
	3	A. Rajulaiu Chetti	485		11	G. Venugopal Nayudu ..	310
	4	T. Ramaswami Chetti ..	300		12	V. M Kandaswami Chetti ..	905
	5	A Kissendass Lala	320		13	Do	190
	6	P. Cannappa Chetti ..	315		14	A. Kissendass Lala	420
	7	G. Sangopal Nayudu ..	260		15	V. M Kandaswami Chetti ..	445
	8	T. S Balakrishna Mudaliyar ..	370		16	A Kissendass Lala	215

Madras Collectorate,
12th March 1914.

E. A. DAVIS,
Ag Collector

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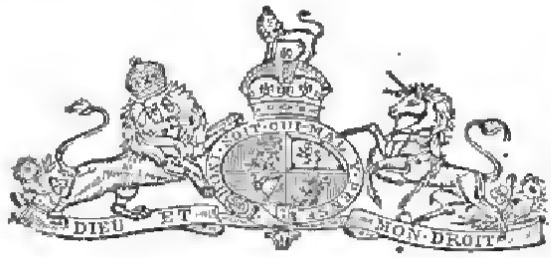
II-Sup.-3



SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 11.] MADRAS, TUESDAY EVENING, MARCH 17, 1914. [Price 6 pie.

METEOROLOGICAL RESULTS

FROM THE MADRAS OBSERVATORY REGISTER.

1914.	Barometer reduced to 32°	Thermometers: Corrected Daily Means. Dry.	Wet.	Observed Extremes. Max.	Min	Maximum Heat in Vacuo.	Humidity.	Wind: Prevailing direction.	Daily velocity.	Depth of rain.	Cloudy sky.	Bright Sunshine	General weather.
March.	Inches.	°	°	°	°	°	Cts		M iles	Inches	Cts	Hrs	
9th Mon. ..	29 832	84 7	73 6	94 1	73 6	155 1	74	S. S. E.	116	..	3	9 2	Fine.
10th Tues. ..	·833	85 6	73 5	91 8	77 6	153 2	78	S. S. E.	177	..	13	9 3	Do
11th Wed. ..	·828	84 3	76 0	95 9	77 6	159 4	77	S. S. E.	189	..	10	8 5	Do.
12th Thurs. ..	·846	84 3	76 9	93 0	76 1	146 3	77	S. S. E.	192	..	10	8 8	Do.
13th Fri ..	·885	83 4	75 0	89 7	76 8	154 4	77	S. S. E.	193	..	18	8 8	Do
14th Sat ..	·838	83 3	77 1	90 6	78 1	160 7	77	S. S. E.	164	..	8	8 6	Do.
15th Sun ..	·927	82 3	73 6	90 8	73 6	161 1	76	S. E. by S.	151	..	13	8 6	Do.

The Standard Barometer and Thermometers are read at 8 A.M., 10 A.M., 4 P.M., and 8 P.M., and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The cistern of the Barometer is twenty-two feet above the level of the sea, and the receiver of the Rain Gauge is two feet from the ground. The wind, rain and general weather registered are for the current Civil Day—from midnight to midnight.

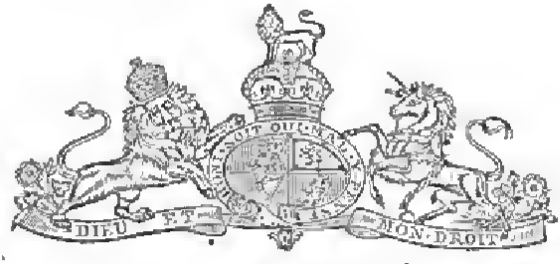
The total quantity of rain collected since January 1st is 1·06 inches, the average due for the same period being 1·26 inches.

Madras Observatory, 16th March 1914.

E. LL. JONES,
Deputy Director.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

12-Sup-4



SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 11.] MADRAS, TUESDAY EVENING, MARCH 17, 1914. [Price, 2 annas.

TABLE OF RAINFALL

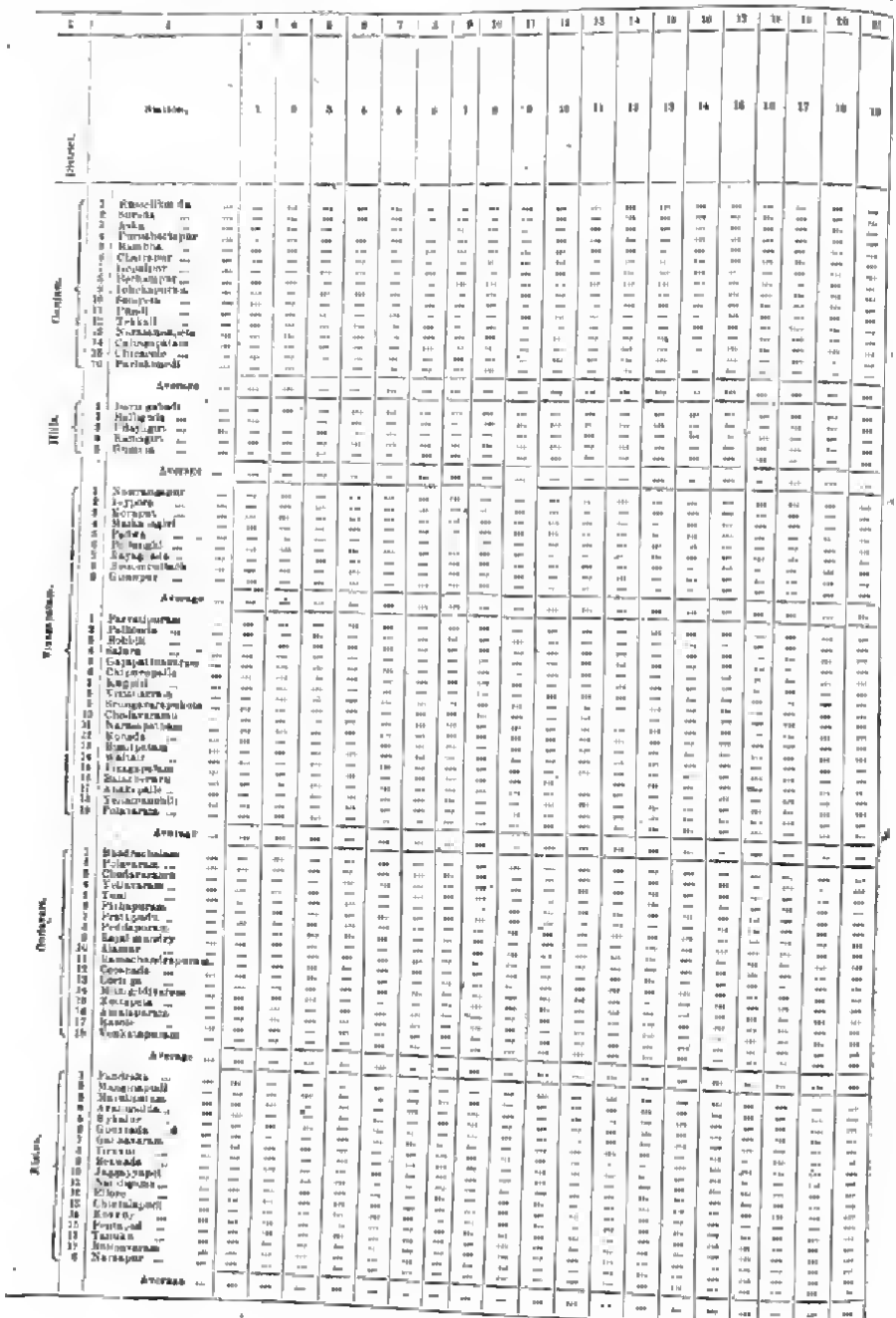
RECORDED AT

STATIONS IN THE MADRAS PRESIDENCY

FOR THE MONTH OF

JANUARY 1914.

Table of Rainfall recorded at Stations in the



Madras Presidency for the month of January 1914

Stations.	Total number of rainy days in the month.	Average number of rainy days in the month.	Total rainfall for the month.	Average rainfall for the month.	Rainfall from 1st to 15th.	Rainfall from 16th to last.	Actual departure from the normal.	Percentage departure from the normal.
Ganjam District.								
Russellkonda								
Surada								
Aska								
Parlakimedi								
Bhanjanagar								
Chatrapur								
Chicacole								
Berhampur								
Ichchapuram								
Sompeta								
Pundi								
Tekkali								
Narasannapeta								
Salur-Jeypore								
Bimlipatam								
Parlakimedi								
Average								
Godavari District.								
Peddapuram								
Kottapalli								
Tuni								
Rampachodavaram								
Cocanada								
Samalkot								
Razole								
Amalapuram								
Narsapur								
Bhimavaram								
Tanuku								
Ellore								
Average								
Kistna District.								
Nuzvid								
Jaggayyapeta								
Kistna								
Masulipatam								
Bandar								
Repalle								
Tenali								
Bapatla								
Ongole								
Kandukur								
Kanigiri								
Darsi								
Average								
Nellore District.								
Nellore								
Gudur								
Sullurpeta								
Venkatagiri								
Kalahasti								
Tada								
Vidavalur								
Kavali								
Atmakur								
Udayagiri								
Average								
Cuddapah District.								
Cuddapah								
Jammalamadugu								
Proddatur								
Pulivendla								
Badvel								
Rajampet								
Kodur								
Rayachoti								
Gurramkonda								
Madanapalle								
Punganur								
Chittoor								
Palmaner								
Karvetnagar								
Puttur								
Tirupati								
Nagari								
Sattyavedu								
Average								
Bellary District.								
Hadagalli								
Hagaribommanahalli								
Kudligi								
Hospet								
Bellary								
Siruguppa								
Adoni								
Yemmiganur								
Kurnool								
Nandikotkur								
Pattikonda								
Koilkuntla								
Nandyal								
Allagadda								
Sirvel								
Dhone								
Banaganapalle								
Cumbum								
Markapur								
Giddalur								
Kanigiri								
Average								

Table of Rainfall recorded at Stations in the

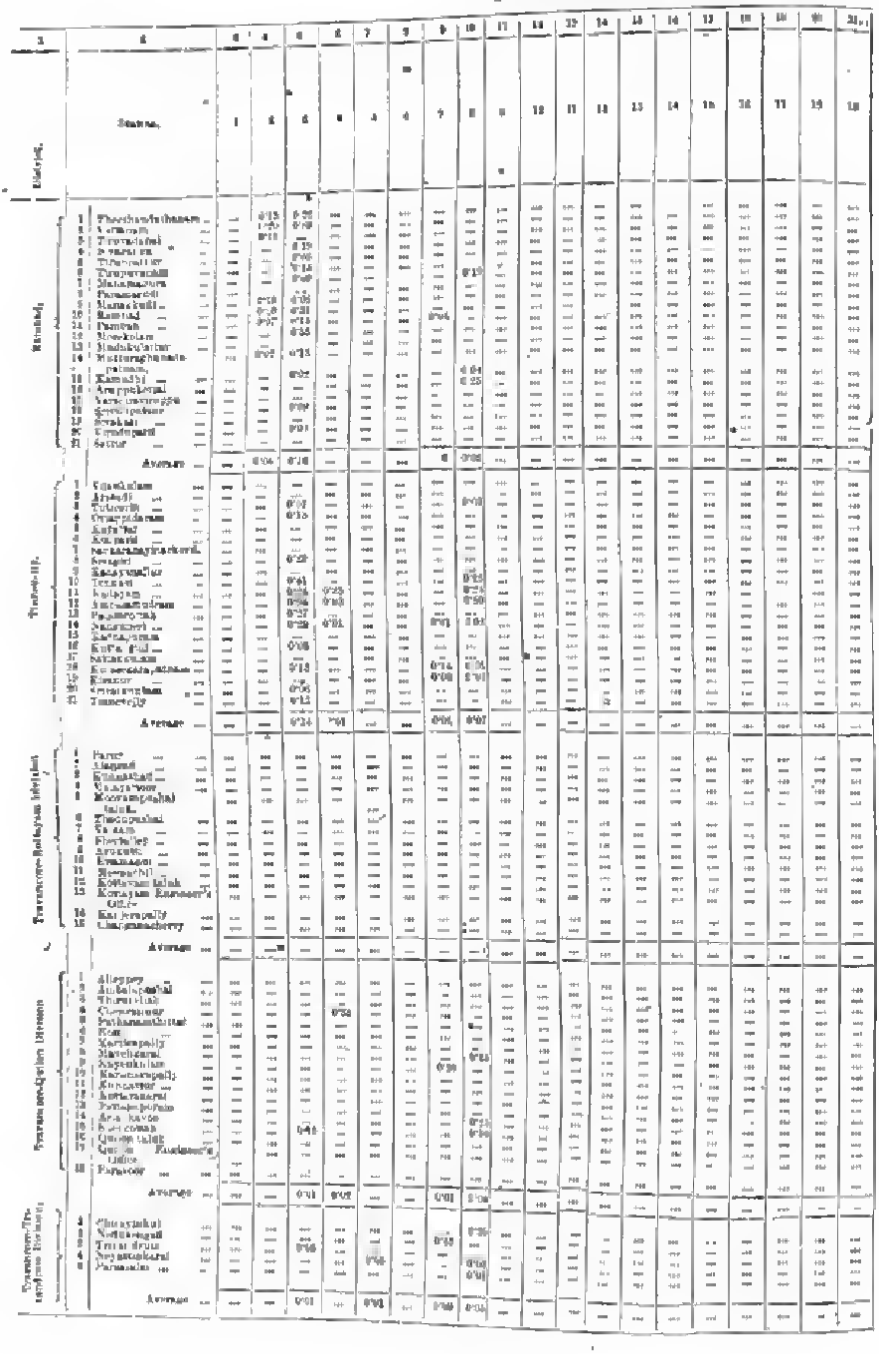
Madras Presidency for the month of January 1914—*cont.*

No.	Stations	Rainfall from 1st to 15th.	Rainfall from 16th to End.	Total rainfall for the month.	Average rainfall for the month.	Greatest rainfall during the month.	Total number of rainy days in the month.	Average number of rainy days in the month.	No.
	Districts.								
	Ganjam.								
1	Ganjam				0·33				1
2	Mandasa				0·44				2
3	Kallikota				0·31				3
4	Berhampur				0·38				4
5	Chatrapur				0·34				5
6	Purla				0·38				6
7	Parlakimedi				0·38				7
8	Gumsur				0·34				8
9	Russellkonda				0·34				9
10	Chatrapur Gudalur				0·34				10
11	Jeypore Gumsur				0·34				11
12	Mandasa				0·34				12
13	Narasannapet				0·34				13
14	Tekkali				0·34				14
15	Ganjam				0·34				15
16	Aska				0·34				16
17	Bobbili				0·34				17
	Average				0·34				
	Vizagapatam.								
1	Vizagapatam				0·41				1
2	Anakapalle				0·49				2
3	Yellamanchili				0·45				3
4	Narsipatnam				0·45				4
5	Chodavaram				0·45				5
6	Paderu				0·45				6
7	Rampachodavaram				0·45				7
8	Yellavaram				0·45				8
9	Razole				0·45				9
10	Amalapuram				0·45				10
11	Ramachandrapuram				0·45				11
12	Peddapuram				0·45				12
13	Tuni				0·45				13
14	Yellavaram				0·45				14
15	Cocanada				0·45				15
16	Pithapuram				0·45				16
17	Samalkot				0·45				17
18	Kakinada				0·45				18
	Average				0·45				
	Godavari.								
1	Narsapur				0·45				1
2	Bhimavaram				0·45				2
3	Tanuku				0·45				3
4	Ellore				0·45				4
5	Kovvur				0·45				5
6	Nidadavole				0·45				6
7	Tadepalligudem				0·45				7
8	Polavaram				0·45				8
9	Rajahmundry				0·45				9
10	Ramachandrapuram				0·45				10
11	Peddapuram				0·45				11
12	Pithapuram				0·45				12
13	Samalkot				0·45				13
14	Kakinada				0·45				14
15	Cocanada				0·45				15
16	Pithapuram				0·45				16
17	Samalkot				0·45				17
18	Kakinada				0·45				18
	Average				0·45				
	Kistna.								
1	Masulipatam				0·45				1
2	Nandigama				0·45				2
3	Jaggayyapeta				0·45				3
4	Nuzvid				0·45				4
5	Gudivada				0·45				5
6	Bezwada				0·45				6
7	Kaikalur				0·45				7
8	Divi				0·45				8
9	Avanigadda				0·45				9
10	Repalle				0·45				10
11	Bapatla				0·45				11
12	Ongole				0·45				12
13	Addanki				0·45				13
14	Kandukur				0·45				14
	Average				0·45				
	Nellore.								
1	Atmakur				0·41				1
2	Nellore				0·41				2
3	Kavali				0·41				3
4	Podili				0·41				4
5	Darsi				0·41				5
6	Kanigiri				0·41				6
7	Kandukur				0·41				7
8	Udayagiri				0·41				8
9	Gudur				0·41				9
10	Venkatagiri				0·41				10
11	Rapur				0·41				11
12	Sullurpet				0·41				12
13	Tada				0·41				13
	Average				0·41				
	Madras.								
1	Madras				0·41				1
	Chingleput.								
1	Kattiwakkam				0·41				1
2	Poonamallee				0·41				2
3	Tiruvallur				0·41				3
4	Saidapet				0·41				4
5	Tambaram				0·41				5
6	Chingleput				0·41				6
7	Conjeeveram				0·41				7
8	Tiruppasur				0·41				8
9	Vandalur				0·41				9
10	Chingleput				0·41				10
11	Cheyur				0·41				11
12	Madhuranthakam				0·41				12
13	Uttiramerur				0·41				13
	Average				0·41				
	Chittoor.								
1	Tiruttani				0·41				1
2	Pallur				0·41				2
3	Kalahasti				0·41				3
4	Tirupati				0·41				4
5	Chandragiri				0·41				5
6	Vayalpad				0·41				6
7	Chittoor				0·41				7
8	Vellore				0·41				8
9	Palmaner				0·41				9
10	Madanapalle				0·41				10
11	Punganur				0·41				11
12	Cuddapah				0·41				12
13	Pileru				0·41				13
	Average				0·41				
	South Arcot.								
1	Polur				0·41				1
2	Arni				0·41				2
3	Vandiwash				0·41				3
4	Tiruvannamalai (Uttarpart).				0·41				4
5	Arcot				0·41				5
6	Walajah				0·41				6
7	Chittapattu				0·41				7
8	Arkonam				0·41				8
9	Vellore				0·41				9
10	Anicut				0·41				10
11	Cuddalore				0·41				11
12	Kallakurchi				0·41				12
13	Kallakurchi				0·41				13
14	Tirukoilur				0·41				14
15	Tirunamanallur				0·41				15
16	Chidambaram				0·41				16
	Average				0·41				
	Kistna.								
1	Gudiyatham				0·41				1
2	Tiruvannamalai				0·41				2
3	Vellore				0·41				3
4	Arni				0·41				4
5	Tiruvannamalai				0·41				5
6	Polur				0·41				6
7	Cheyyar				0·41				7
8	Vandiwash				0·41				8

Table of Rainfall recorded at Stations in the

Madras Presidency for the month of January 1914—*cont.*

Table of Rainfall recorded at Stations in the



Madras Presidency for the month of January 1914—*cont.*

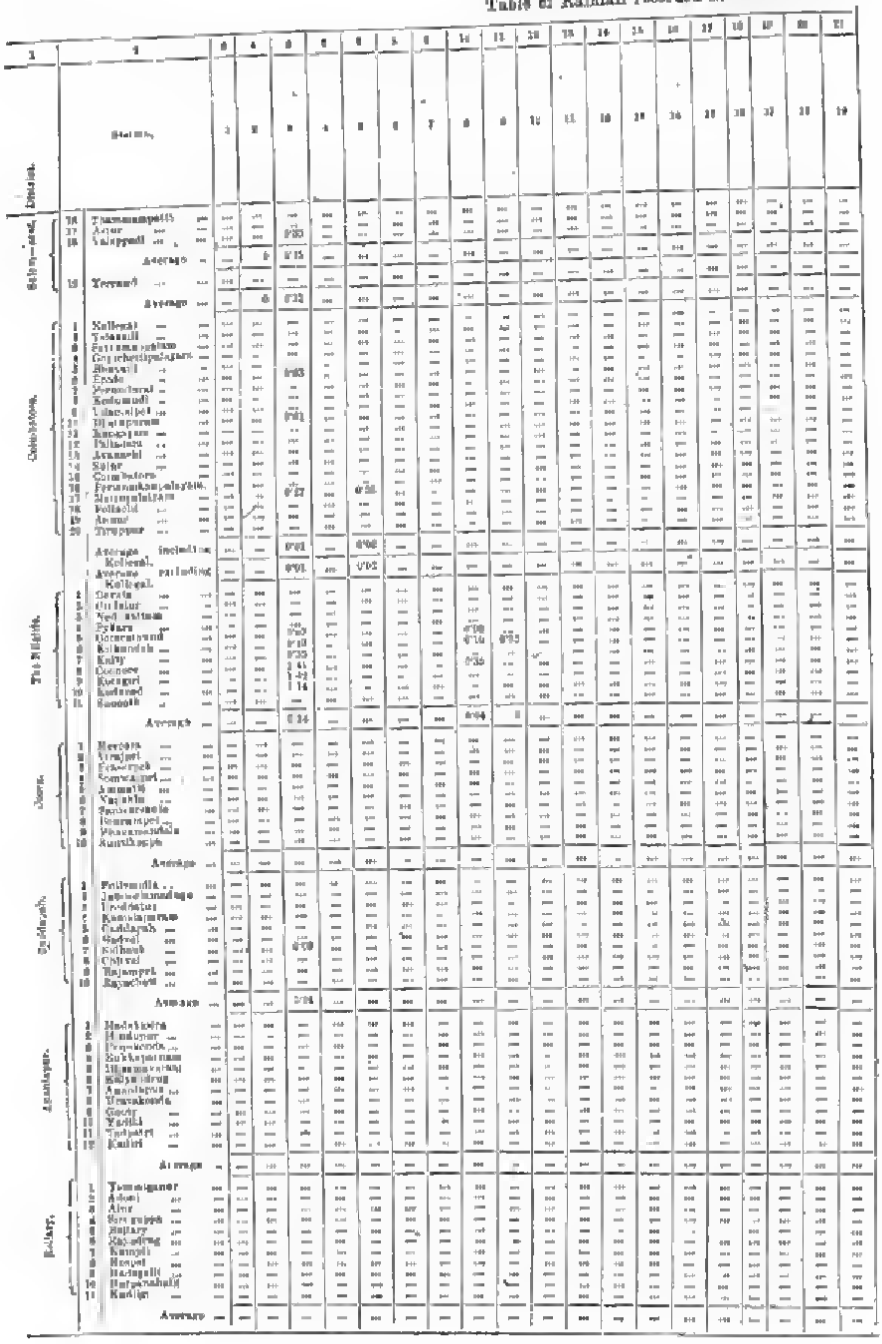
32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	Stations.	

Table of Rainfall recorded at Stations in the

Madras Presidency for the month of January 1914—*contd.*

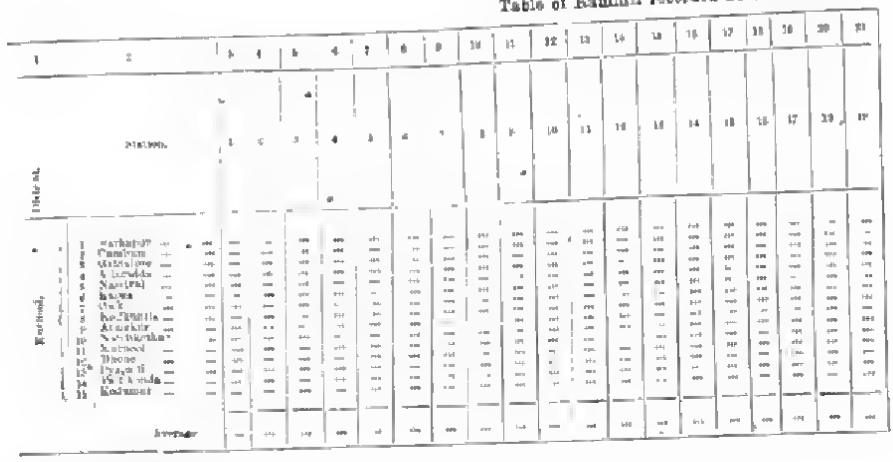
Station.	District.
Tiruvannamalai	Tiruvannamalai-Polur Taluk Deputation
Vellore	
Arcot	
Ranipettai	
Wallajah	
Conjeevaram	
Chingleput	
Tambaram	
Saidapet	
Poonamallee	
Tiruvallur	
Madras	
Cuddalore	South Canara.
Chidambaram	
Vriddhachalam	
Ulundurpet	
Tirukoilur	
Villupuram	
Tindivanam	
Gingee	
Polur	
Tiruvannamalai	
Vellore	
Arcot	
Ranipettai	
Wallajah	
Conjeevaram	
Chingleput	
Tambaram	
Saidapet	
Poonamallee	
Tiruvallur	
Madras	
Cuddalore

Table of Rainfall recorded at Stations in the



Madras Presidency for the month of January 1914—*cont.*

Table of Rainfall recorded at Stations in the



Meteorological Office, Madras.
15th January 1914.

Madras Presidency for the month of January 1914—cont.

22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	Station.	District.
10	11	12	13	14	15	16	17	18	19	20	21	Rainfall from 1st to 31st.	Rainfall from 1st to 31st.	Total rainfall for the Month.	Average rainfall for the month.	Greatest rainfall during the month.	Total number of rainy days in the month.	Average number of rainy days in the month.		
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	1 Markapur	Kurnool
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	2 Cumbum	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	3 Giddalore	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	4 Allamadu	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	5 Nandyal	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	6 Kurnool	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	7 Gooty	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	8 Kudumulu	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	9 Anantapur	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	10 Nandikotkur	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	11 Kurnool	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	12 Dhone	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	13 Pyapalli	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	14 Pattikonda	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	15 Koilkuntla	
000	000	000	000	000	000	000	000	000	000	000	000			0	0·00	—	0	0	Average.	

R. LL. JONES,
Meteorologist, Madras.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 11.] MADRAS, TUESDAY EVENING, MARCH 17, 1914. [Price, 6 pies.

ABSTRACT OF SEASON REPORT FOR THE WEEK ENDING THE 14TH MARCH 1914.

RAINFALL AND PRICES OF THE STAPLE FOOD-GRAINS.

Districts	Rainfall in inches			Prices in Seers (or 80 tolas) per Rupee.											
		Up to the end of the week from 1st April.		Rice			Ragi			Cholam			Cumbu.		
	In the week	1913	Average of 40 years.	Average for March.*	Last week.	This week.	Average for March.*	Last week.	This week.	Average for March.*	Last week.	This week.	Average for March.*	Last week.	This week.
Circars.															
Ganjam	0·1	66·6	33·4	10·6	9·2	9·1	19·9	19·0	19·3	...	..	..	..	..	..
Vizagapatam { A.	0·1	87·1	55·8	10·7	9·9	9·9	19·9	19·5	19·5	..	17·6	16·6	19·4	15·6	15·9
Vizagapatam { L.		35·0	49·9												
Godavari ..		37·0	39·9	16·8	9·2	9·9	19·5	18·6	14·9	18·9	16·1	14·9	..	17·3	15·7
Kistna ..		26·1	35·6	10·9	7·8	7·6	20·3	14·6	14·6	17·3	13·4	13·6	..	19·9	14·3
Guntur ..	0·1	29·2	31·2	11·6	9·1	9·1	-	15·2	15·2	19·9	14·6	13·6	17·7	12·9	13·6
Deccan.															
Kurnool ..	..	19·6	26·7	9·6	7·9	7·2	..	15·0	13·6	20·2	14·2	14·2	15·9	11·5	11·3
Nanganapalle	..	19·2	† 23·9	..	6·6	6·5	..	..	..	..	19·6	16·6	..	..	..
Bellary ..	..	20·8	22·6	8·6	6·8	6·5	..	14·0	13·0	17·8	12·2	12·1	..	..	..
Bellary ..	..	26·8	† 26·6	..	7·6	7·6	..	..	..	..	18·4	18·4	..	..	..
Cuddapah ..	..	28·8	23·7	8·8	7·8	7·3	20·3	16·1	13·9	19·8	15·6	13·2	18·5	13·6	12·5
Anantapur ..	..	28·8	27·8	8·3	7·2	7·2	19·6	13·9	13·6	19·4	13·6	13·6	17·2	12·7	12·7
Cuddapah ..	..														
Carnatic.										17·9	13·3	13·6	16·9	13·1	13·9
Nellore ..	..	21·9	34·4	11·6	9·2	8·9	19·7	14·8	14·9	..	..	..	..	..	..
Chingleput ..	..	42·6	44·9	10·6	8·2	8·2	24·4	19·9	12·4	..	..	..	..	..	..
Madras ..	..	56·6	49·7	8·6	7·1	7·1	19·3	11·6	11·3	..	..	..	14·4	10·2	10·9
South Arcot ..	..	39·1	44·6	10·2	8·7	8·9	16·6	§ 11·5	11·9	..	..	..			
Central.															
Chittoor ..	..	26·1	33·7	10·5	8·1	8·1	17·6	12·6	12·6	..	..	..	16·2	13·7	11·7
North Arcot ..	..	28·2	37·6	10·7	7·4	7·8	16·1	11·8	11·8	..	..	..	14·2	10·5	10·8
Salem ..	..	27·9	32·6	9·6	7·1	7·1	18·9	12·6	12·9	16·3	12·4	12·2	14·6	10·8	10·9
Coimbatore ..	..	13·9	26·3	8·1	7·6	7·6	16·5	12·8	13·6	16·8	11·6	13·7	16·4	13·4	13·4
Trichinopoly ..	0·2	36·8	32·1	10·1	8·3	8·5	17·1	13·7	13·1	16·4	11·8	11·8	17·6	11·8	13·9
South.															
Tanjore ..	..	29·2	44·9	10·1	7·6	7·7	18·6	14·2	14·3	..	13·1	13·9	..	13·9	13·9
Pudukkottai ..	..	32·9	† 30·5	..	7·8	7·1	..	13·1	13·0	..	..	..	..	..	..
Madura ..	0·1	24·6	30·2	10·1	7·3	7·3	17·3	13·4	12·7	14·8	13·6	13·6	14·9	13·9	12·6
Ramnad ..	0·1	23·6	26·6	10·4	7·1	7·1	19·2	14·6	13·6	16·6	11·6	12·3	14·1	11·2	12·2
Tinnevelly ..	0·2	27·1	28·3	10·1	7·6	7·6	17·0	16·7	16·7	14·8	12·4	12·1	19·1	12·6	12·2
West Coast.															
Malabar ..	0·1	108·2	113·6	6·5	7·4	7·6	..	..	..	..	..	..	..	..	..
South Canara ..	..	125·0	148·8	11·0	8·7	8·7	..	..	..	..	..	..	..	..	..
Travancore ..	..	62·8	‡ 64·0	..	8·8	6·6	..	..	..	..	..	..	..	..	..
Cochin ..	..	33·4	† 103·7	..	7·8	7·0	..	..	..	..	..	..	..	..	..
Hills.															
The Nilgiris	0·1	46·1	68·9	9·8	6·6	6·7	19·6	11·6	11·6	..	..	..	..	..	..

A = Agency. L = Littoral.

* Average of the 15 years ending 1912-1913. † Average of the 4 years ending 1909-1910.

‡ Average of the 10 years ending 1909-1910. § Revised figure.

DISTRICT REPORTS.

GANJAM.

Water-supply insufficient in parts. Surada and Rossilkonda reservoirs 24·10 and 37·65 feet deep respectively. Sowing of gingelly and paddy and transplantation of ragi in progress. Standing crops fair. Harvested sugarcane, ragi, horsegram, greengram and redgram; outturn fair to normal. Pasture generally sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

VIZAGAPATAM.

Water-supply generally sufficient. Transplantation of paddy beginning. Standing crops thriving. Harvested gingelly, sugarcane, chillies, ragi, sweet potatoes, greengram and tobacco; outturn fair to normal. Pasture and fodder generally sufficient. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

GODAVARI.

Water-supply insufficient in two taluks and two divisions. Godavari 1·9 feet below anikat; discharge adequate. Ploughing, manuring of seed-beds, planting of sugarcane and weeding in progress. Standing crops fair. Harvested tobacco, chillies, pulses, cotton, sugarcane, castor, turmeric, onions and garlic; outturn fair to normal. Pasture sufficient except in three taluks and four divisions; fodder sufficient. Condition of cattle good, but anthrax in one division. Employment available. Grain-stocks sufficient. Prospects fair.

KISTNA.

Water-supply quite inadequate in most parts of upland. Kistna 2·4 feet below anikat; discharge almost adequate. Ploughing of seed-beds, transplantation of paddy, manuring and weeding in progress. Standing crops fair to good. Harvested turmeric; outturn fair; cotton and chillies, poor to fair; tobacco and sugarcane, fair to normal. Pasture scarce in parts of eleven taluks; fodder insufficient in parts of two taluks. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

GUNTUR.

Water-supply insufficient. Standing crops fair to good. Harvested chillies and pulses; outturn poor to normal; cotton, tobacco and maize, poor to fair; vaniga, poor; horsegram, cholam, coriander, castor, korra and cumbu, fair; turmeric, fair to bumper; paddy, fair to normal; ragi, normal. Pasture scarce; fodder sufficient. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects good.

KURNOOL.

Water-supply insufficient except under Kurnool-Cuddapah canal, spring channels, wells and a few tanks. Tungabhadra 4·42 feet below anikat; discharge sufficient. Standing crops fair. Harvested ragi, cotton, bengalgram and cholam; outturn fair to normal. Pasture scanty; fodder sufficient. Condition of cattle generally good, but rinderpest in two taluks. Employment available. Grain-stocks sufficient. Prospects generally fair.

BANGANAPALLE.

Water-supply sufficient. Standing crops fair. Harvested cotton; outturn fair. Pasture not available; fodder sufficient. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

BELLARY.

Water-supply insufficient except in two taluks. Sowing of second-crop paddy, removing of cash grass and weeding, preparing dry lands for next season and wet lands for sugarcane in progress. Standing crops fair. Harvested cotton and cholam; outturn poor to fair; ragi and paddy, normal; sugarcane, fair to normal; castor, poor. Pasture not available; fodder sufficient except in parts of one taluk. Condition of cattle good, but rinderpest in parts of two taluks. Employment available. Grain-stocks sufficient. Prospects fair.

SANDUR.

Water-supply sufficient. Standing crops good. Pasture not available; fodder sufficient. Condition of cattle good, but rinderpest in one village. Employment available. Grain-stocks sufficient.

ANANTAPUR.

Water-supply insufficient in parts. Ploughing for sugarcane, sowing and transplanting of paddy, weeding of paddy, ragi and cholam in progress. Standing crops fair, but castor in one taluk requires rain. Harvested ragi, paddy, bengalgram, cholam and sugarcane, outturn fair; castor and cotton, poor to fair; horsegram, poor. Pasture scarce; fodder available except in one taluk. Condition of cattle generally good, but rinderpest in one taluk. Employment available. Grain-stocks sufficient. Prospects fair.

CUDDAPAH.

Water-supply sufficient generally. Ploughing for and sowing of ragi and tobacco in progress. Standing crops fair. Harvested paddy, ragi, cholam, cotton and turmeric, outturn poor to normal; korra, kumuma and gingelly, poor to fair. Pasture scantily available; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

NELLORE.

Water-supply generally sufficient. No flow over Nellore and Sangam anikuts. Ploughing, sowing, weeding, transplanting of ragi and paddy in progress in parts. Standing crops generally good. Harvested paddy, ragi, cholam, cuttarn fair to normal; oil-seeds, cotton and horsegram, bad to normal. Pasture generally available; fodder generally sufficient. Condition of cattle generally good, but anthrax, malignant sorethroat, black-quarter and foot and mouth disease in parts. Employment available. Grain-stocks sufficient. Prospects generally good.

CHINGLEPUT.

Water-supply sufficient. Ploughing for and sowing of paddy, weeding and transplanting paddy and ragi in progress. Standing crops generally fair. Harvested paddy, horsegram, cholam; cuttarn fair. Pasture and fodder available. Condition of cattle generally gdod,but under pest in one taluk. Employment available. Grain-stocks sufficient. Prospects fair.

MADRAS.

Employment available. Grain-stocks sufficient.

SOUTH ARCOT.

Water-supply sufficient except in one taluk and in parts of two others. Ploughing, sowing of paddy, gingelly, ragi and groundnut, transplanting and weeding of paddy and ragi in progress. Standing crops fair but damaged by floods in one taluk. Harvested paddy, groundnut, sugarcane, varagu, ragi; cuttarn poor to fair. Pasture scanty in one taluk; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair except in parts of two taluks.

CHITTOOR.

Water-supply generally insufficient. Ploughing for sugarcane, chillies and ragi, transplanting of paddy, ragi and chillies and weeding of paddy in progress, planting of sugarcane beginning and sowing of gingelly ending. Standing crops fair. Harvested paddy, cuttarn poor to normal; sugarcane, ragi, groundnut, horsegram and bengalgram, poor to fair. Pasture and fodder scanty in two taluks. Condition of cattle generally good, but foot and mouth disease in one village. Employment available. Grain-stocks generally sufficient. Prospects generally fair.

NORTH ARCOT.

Water-supply insufficient in parts of five taluks and one division. Ploughing, transplanting of paddy and ragi, and sowing of paddy in progress. Standing crops generally good. Harvested paddy, ragi, sugarcane and horsegram; cuttarn poor to normal. Pasture becoming scarce in one taluk; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

SALEM.

Water-supply insufficient except in parts of four taluks. Sowing of paddy, ragi and cholam, transplanting of ragi and planting of sugarcane in progress in parts. Standing crops fair. Harvested paddy, ragi, horsegram, cuttarn fair to normal; cholam, fair; sugarcane, poor to normal. Pasture sufficient except in parts of two taluks; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects good.

COIMBATORE.

Water-supply generally sufficient. Four feet of water in Cauvery at Erode. Sowing and transplanting of cholam in progress in parts. Standing crops poor to fair, but require rain in two taluks. Harvested cotton in parts, cuttarn poor; tobacco, fair, and paddy, normal. Fodder available; pasture available except in parts. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

TRICHINOPOLY.

Water-supply insufficient in parts. Sowing of cholam and transplanting of paddy in progress in parts. Standing crops fair. Harvested paddy in parts; cuttarn fair to normal. Pasture and fodder sufficient. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects good.

TANJORE.

Water-supply insufficient except in two taluks. No flow over Grand anikut and supply inadequate. Transplanting of paddy in progress in one taluk. Standing crops generally fair. Harvested paddy and groundnut in parts; cuttarn fair. Pasture sufficient, fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects generally fair.

PUDUKKOTTAI.

Water-supply sufficient. Cultivation of garden crops in progress in parts. Standing crops fair. Harvested paddy; cuttarn normal. Pasture and fodder sufficient. Condition of cattle good, but disease in one village. Employment available. Grain-stocks sufficient. Prospects good.

MADURA.

Water-supply insufficient except in Periyar tracts; discharge from the Periyar main canal, 378 cusecs. Ploughing for wet and dry crops, sowing of dry crops and transplanting of cholam in progress in parts. Standing crops generally fair but cholam withering in parts of one taluk. Harvested paddy in parts, outturn generally fair; cholam, fair. Pasture generally sufficient except in one taluk, fodder available. Condition of cattle generally good. Employment available. Grain-stocks generally sufficient. Prospects generally fair, but more rain urgently required.

RAMNAD.

Water-supply insufficient except in parts. Ploughing for wet and dry crops, sowing of gingelly and cultivation of cholam and gingelly in progress in parts. Standing crops fair to good, but paddy and cotton withering or withered in parts. Harvested paddy and cumbu in parts, outturn poor to fair; ragi, cholam, betel, sugarcane and plantain, fair; cotton, poor to normal. Pasture sufficient except in parts; fodder available. Condition of cattle good. Employment available. Grain stocks sufficient. Prospects generally fair.

TINNEVELLY.

Water-supply sufficient except in parts of one taluk. No flow over Srivaikuntam anikat but discharge adequate. Ploughing and sowing of gingelly in progress in parts. Standing crops generally good, but paddy withering in parts of one taluk. Harvested paddy in parts; outturn generally fair. Pasture generally sufficient; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

MALABAR.

Water-supply insufficient in three taluks. Standing crops fair. Harvest ended in all taluks but one; outturn fair. Pasture scanty; fodder available. Foot-and-mouth disease in parts of two taluks. Employment available. Grain-stocks sufficient. Prospects fair.

SOUTH CANARA.

Water-supply insufficient in parts. Ploughing and sowing for third paddy crop almost completed. Standing crops fair. Harvested second-crop paddy; outturn fair to normal. Pasture scanty in parts; fodder available. Condition of cattle generally good. Employment available. Grain-stocks sufficient. Prospects fair.

TRAVANCORE.

Water-supply sufficient. Pasture sufficient. Condition of cattle good.

COCHIN.

Water-supply insufficient in parts. Standing dry crops fair. Pasture and fodder sufficient. Condition of cattle fair.

THE NILGIRIS.

Water-supply sufficient. Pitting, pruning and manuring of main crops and sowing ending. Standing crops fair. Harvested tea and coffee; outturn fair. Pasture and fodder sufficient. Condition of cattle good. Employment available. Grain-stocks sufficient. Prospects fair.

SEASON TELEGRAM TO THE GOVERNMENT OF INDIA, REVENUE AND AGRICULTURAL DEPARTMENT, DELHI.

Week ending 14th March 1914.—Light rains in Guntur, Trichinopoly, Madura, Ramnad, Tinnevelly, Malabar, Nilgiris; *nil* elsewhere. Standing crops fair to good generally but withering or withered in parts three districts, damaged by late floods in parts South Arcot and require rain in parts two districts. Harvests of paddy, dry crops and sugarcane proceeding; outturn poor to normal generally. Sowings of paddy and dry crops and planting of sugarcane proceeding normally in parts. Condition of cattle generally good; water-supply insufficient for irrigation in majority of districts; pasture scanty but fodder generally sufficient. Prices stationary.

DEPUTY SEC., SECL., SUR., LAND REV. & AGRL., BOARD OF REVENUE, MADRAS, 17th March 1914.

T. RAGHAVIAH, *Secretary.*

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS

THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 7.] MADRAS, TUESDAY EVENING, MARCH 17, 1914 [Price, 6 as. 6 p.

Part III.—Proceedings of the Imperial Legislature.

CONTENTS.

Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations on Tuesday the 24th February 1914 331

Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations on Wednesday the 25th February 1914 388

Act No. VI of 1914.—An Act to amend the Provincial Small Cause Courts Act 1887 421

Act No. VII of 1914.—An Act further to amend the Indian Telegraph Act, 1885 423

Act No. VIII of 1914.—An Act to consolidate and amend the law relating to Motor Vehicles in British India .. 427

Act No. IX of 1914.—An Act to consolidate and amend the law relating to the grant of loans to Local Authorities. 431

SUPPLEMENT—

Speech of the Honourable Finance Member introducing the Financial Statement for 1914-15.

Bill No. 7 of 1913.—The Indian Copyright Bill, 1913, together with Statement of Objects and Reasons (Uriya).

Act No. V of 1914.—An act further to amend the Negotiable Instruments Act, 1881.—(Tamil), (Telugu), (Canarese) and (Malayalam).

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Proceedings of the Council of the Governor General of India assembled for the purpose of making Laws and Regulations under the provisions of the Indian Councils Act s, 1861 to 1909 (24 & 25 Vict., c. 67, 55 & 56 Vic , c. 14, and 9 Edw. VII, c. 4).

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Tuesday, the 24th February 1914.

PRESENT:

His Excellency BARON HARDINGE OF PENSHURST, P.C., G.C.B., G.C.M.G., G.C.V.O., G.M.S.I., G.M.I.E., I.S.O., Viceroy and Governor General, *presiding*,

and 56 Members, of whom 48 were Additional Members.

OATH OF OFFICE.

The Hon'ble Mr. Wood took the prescribed oath of allegiance to the Crown.

QUESTIONS AND ANSWERS.

The Hon'ble Mr. ABBOTT asked:—

1. "Will the Government be pleased to state:

I. (a) the number of appointments to the post of Deputy Superintendent of Police made in each province in each of the following classes:—

A. Direct appointment,

B. Appointment from the rank of Deputy Collectors and Tahsildars,

C. Promotion of Inspectors of Police, differentiating in class C between Indians and Anglo-Indians;

(b) the ratio of Anglo-Indian appointments to the grade of Deputy Superintendent of Police to the total number of appointments (I) sanctioned, and (II) already made, separately for each province;

(c) the proportion of Anglo-Indian appointments to the grade of Deputy Superintendent of Police to (I) the number of Anglo-Indians employed as Inspectors, and (II) the total number of Inspectors, Anglo-Indian and Indian, separately for each province;

(d) whether there is any rule requiring that men appointed in class A should be domiciled in the province in which they are appointed; if so, whether there are any men appointed in this class who are not so domiciled, and, if so, what special reasons exist for departing from the rule in their cases;

(e) in class C have any Inspectors (Indian) been taken from one province and sent to another as Deputy Superintendent of Police; if so, was there any special reason for this procedure; was it taken into consideration in making such an appointment that the Inspectors of the Province to which the Deputy Superintendent of Police was appointed lost an opportunity of grade promotion which would have occurred had one of their number been selected for the appointment given to an Inspector outside the province;

(f) whether holding a University degree or being a barrister-at-law is a necessary qualification for appointment in class A; if so, whether there are any persons in class A who do not possess either qualification;

(g) whether there is any rule that persons appointed in class C should be statutory Indians; if so, whether any Anglo-Indians have been appointed in this class who are not statutory Indians, and, if so, what special reasons exist for departing from the rule in their cases;

(h) whether Anglo-Indians not of pure European descent are debarred from direct appointment in class A, if not, how many such appointments have been made in each province, and, if so, whether Government proposes to take steps for the removal of the disability;

(i) whether there is a fixed percentage for direct appointments in class A in each province; if so, whether the percentage has been exceeded in any province, and, if so, for what reason?"

II. (1) "Will the Government state the number of Inspectors of Police, Anglo-Indian and Indian, in each province decorated for meritorious service (exclusive of the Durbar medal)? Have any Anglo-Indian Inspectors been so decorated in any province? If not, for what reason?"

(2) "Is there any objection to conferring on Anglo-Indian Inspectors some distinction of equal value to Khan Bahádur and Rai Bahadur?"

(3) "Is it a fact that salaries of Inspectors of Police stand practically the same as they did fifty years ago? If so, does Government propose to take any steps to improve their salaries?"

The Hon'ble Sir REGINALD CRADDOCK replied:—

"I lay on the table a statement * which endeavours to give the information asked for under heads I (e) to (j) and II (1). In one or two instances we have had difficulty in understanding the exact intention of the question.

"As regards the last portion of question II (1), it can only be inferred that in provinces in which no Anglo-Indian Inspectors of Police have received decorations, none were accounted worthy of that honour.

"With reference to question II (2), European and Anglo-Indian Police Inspectors are already eligible for various decorations, and the need of creating a new honour for their benefit has not been demonstrated.

"Lastly, referring to question II (3), it is not the case that the salaries of Inspectors of Police have remained practically unchanged for fifty years. The rates now in force were fixed after consideration of the Report of the Police Commission, and it is not at present proposed to take any general action towards their enhancement."

The Hon'ble RAJA ANU JAFAR asked:—

2. "Will the Government be pleased to place on the table a statement showing what sum is annually spent by each Local Government in India for encouragement of the vernacular literature, and what portion, if any, of such sum is given as rewards to authors and translators of useful works?"

The Hon'ble Sir HARCOURT BUTLER replied:—

"Sums are shown in the budgets of certain provinces for the encouragement of literature and similar purposes. The Government of India have no information how

* *Vide* Appendix A.

much of these sums, if any, is spent on the encouragement of vernacular literature. Local Governments will be asked to supply figures of expenditure on the encouragement of vernacular literature during the year 1911-1912. It is not proposed to inquire how much is given as rewards to authors and translators of useful works. This information would be very difficult to obtain."

The Hon'ble RAJA ABU JAFAR asked:—

5. "In view of Mr. E. Sharp's letter Nos. 585-595, dated 3rd April 1913, to the Local Administrations, will the Government be pleased to state what actual steps are being taken by the various Local Governments in pursuance thereof, and what they propose to do to promote education of Muhammadans?

"With reference to the Government Resolution mentioned in the foregoing question, will the Government be pleased to say whether they propose to instruct the various Local Governments to inquire how many Muhammadan landholders paying a land-revenue of rupees three thousand and upwards are sending their children of school-going age to public schools and how many of them are not, and if it is proposed to direct the inquiries to be made, will the Government be pleased to put on the table a statement showing this information when it has been collected?"

The Hon'ble Sir HARCOURT BUTLER replied:—

"The Hon'ble Member is referred to the answer given to the Hon'ble Mir Asad Ali on the 6th January 1914. Only three replies have as yet been received to the circular letter of the 3rd April 1913. The Government of India have already allotted as the result of those letters Rs. 10,000 a year recurring for two Muhammadan High Schools in the Central Provinces, and Rs. 1,500 a year recurring for a scheme in Coorg.

"The Government of India do not propose to make the inquiry indicated in the second part of the question."

The Hon'ble RAJA ABU JAFAR asked:—

4. "Will the Government be pleased to state whether they will lay on the table the whole correspondence (or such portion of it as may be deemed advisable) that has passed between the Government of India and the Secretary of State in regard to the Hindu and Muhammadan University Schemes?"

The Hon'ble Sir HARCOURT BUTLER replied:—

"The Government of India do not propose to lay on the table the correspondence alluded to."

The Hon'ble RAJA ABU JAFAR asked:—

5. "Will the Government be pleased to state whether any Bills relating to Municipalities and the law of Pre-emption in the United Provinces are under its consideration; and, if so, when its decision thereon may be expected?"

The Hon'ble Sir ROBERT CARLYLE replied:—

"No Bill relating to Municipalities has been received from the Government of the United Provinces.

"A Pre-emption Bill for the Province of Agra referred to the Government of India in 1911, and was returned to the Local Government for further consideration. The Bill has not been again submitted to the Government of India, and it is not possible to say when a decision thereon may be expected."

The Hon'ble RAJA ABU JAFAR asked:—

6. "Is it a fact that there is an unanimous desire on behalf of the Musulmans of the United Provinces for separate electorates in local bodies?"

"Is it also a fact that several Hindu leaders in the United Provinces Council are not opposed to it? Do the Government of India propose to make any provision for such separate electorates in any Bill relating to Municipalities in the United Provinces which may now be under its consideration?"

The Hon'ble Sir HARCOURT BUTLER replied:—

"The Government of India have received no Bill relating to the Municipalities of the United Provinces. They are not prepared at present to make any further statement on the subject."

The Hon'ble RAJA ABU JAFAR asked:—

7. "(a) Will the Government be pleased to state whether there is any arrangement for the publication and circulation at cost price of useful and standard works on Agriculture and Gardening in Urdu and other vernaculars; and, if so, how many such books have been published during the last five years?

"(b) Will the Government be pleased to state if they propose to consider the advisability of publishing in the more important vernaculars an Agricultural Gazette similar to the Agricultural Journal issued by the Pusa Agricultural Institute and containing translations of articles, notices, reports, etc., regarding Agriculture, Gardening and kindred subjects and practical suggestions for Agricultural improvements, together with all other information useful for landlords and cultivators, particularly the results of Agricultural experiments carried out in various parts of India?"

"(c) Do the Government propose to establish in each province a bureau of information and a Government Library containing works on Agriculture, etc., and make the said Library accessible to the public?"

The Hon'ble Sir ROBERT CARLYLE replied:—

"The publication of standard works on Agriculture and Gardening in the vernacular has hitherto been left to private enterprise. The Agricultural Departments have refrained from translating standard European works as they would not be entirely applicable to Indian conditions, and sufficient material is not yet available for the preparation of authoritative text-books for India covering the whole ground. It has therefore been considered that the desired object would be more suitably attained by the publication in the vernacular of bulletins, leaflets and circulars dealing with specific subjects. A large number of these have been published in all the major provinces and have had a wide circulation. The price charged for the bulletins is nominal, and the leaflets and circulars are usually distributed free of cost.

"The attention of the Local Governments will be invited to the Hon'ble Member's suggestion, but it may be noted that a monthly vernacular Journal '*Mufid-ul-Mazarain*' is already published by the Agricultural Department in the United Provinces, the Government of which also gives assistance to a monthly Agricultural Journal in Nagri, the '*Dehati*.' In the Central Provinces, the Agricultural Department publishes a monthly 'Agricultural and Co-operative Credit Gazette.' All these publications have a considerable circulation. In Bombay, the Government subscribes for 1,000 copies of the monthly Marathi Journal '*Shetki and Shetkari*.' The same purpose is served in Madras, Burma and Assam by the publication by the Agricultural Department of Agricultural Calendars. The Madras Agricultural Calendar which is published in six languages has a circulation of 71,000 copies.

"The Government of India would have no objection to the institution of bureaux and libraries of the character suggested by the Hon'ble Member in the various provinces if the provincial authorities consider present facilities inadequate. The Research Institute at Pusa and the Provincial Departments of Agriculture are, however, always ready to answer any inquiries in connection with agricultural or kindred subjects, and the Pusa Research Institute and the Provincial Departments and Agricultural Colleges have well equipped libraries which are, as a general rule, accessible to any one interested in Agricultural or other scientific investigations."

The Hon'ble RAJA ABU JAFAR asked:—

8. "(*a*) Is it a fact that Mussulman papers and organs of public opinion have on several occasions represented the need of granting during the *Moharrum* holidays of a railway concession such as is granted by some railways during the Christmas and Durga-Puja Holidays?

"(*b*) Does any other railway in India grant such a concession on that occasion as the North-Western Railway does, and the Oudh and Rohilkhand Railway also does for Intermediate class passengers only?

(*c*) "Does Government propose to ask the Railway Administrations to grant during the *Moharrum* concessions similar to those (if any) granted by them during the Christmas and the Durga-Puja?"

The Hon'ble Sir T. R. WYNNE replied:—

"As regards (*a*), Government is aware that representations have been made in favour of railways granting concession passenger rates during the *Moharrum*.

"In answer to (*b*) no other railways except the North-Western Railway and the Oudh and Rohilkhand Railway give this concession.

"With reference to the request contained in (*c*), I am to point out that Railway concessions are granted by most railways during the Christmas and Durga-Puja holidays not because they are Christian and Hindu holidays, but because they are periods when business is largely suspended for several days, and great numbers of people of all creeds are in a position to take a holiday. As railways have to be worked on commercial principles, the Hon'ble Member will appreciate that there are serious difficulties about granting concessions of this kind except in cases where very large numbers of the travelling population are affected, since such concessions naturally lead to further demands which would prejudicially affect the receipts from passenger traffic. The Railway Board, however, will bring the Hon'ble Member's request to the notice of the several railway administrations and will obtain their views upon it."

The Hon'ble RAJA ABU JAFAR asked:—

9. "(*a*) Will the Government be pleased to state the total number of the Ordinary Fellows of the Calcutta, Bombay, Madras, Allahabad and the Punjab Universities respectively, and also how many of such Fellows (excluding honorary Fellows) are Mussulmans?

(*b*) "Will the Government be pleased to lay a statement upon the table showing how many examiners in (*a*) the Arts and (*b*) the Law examinations of the various Universities in India were Mussulmans during the last five years, and what was the total number of examiners in each of the said Universities in the Arts and the Law examinations respectively during the last five years?"

The Hon'ble Sir HARCOURT BUTLER replied:—

"(*a*) The Hon'ble Member is referred to the reply given to the Hon'ble Mir Asad Ali on the 6th January 1914, and to the statement which was laid on the table at the meeting of the Imperial Legislative Council on the 27th January 1913.

" (*b*) The information will be asked for and, when available, will be laid upon the table."

The Hon'ble Sir FAZULBHOY CURIMBHOY asked:—

10. " (*a*) Has there been a remarkable development in recent years in imports from Japan and Java? Have official deputations from those countries visited India to study local commercial conditions? If so, have Government investigated the causes of such development and considered in that connection the economic results of such deputations?

" (*b*) Will the Government be pleased to say whether they propose to consider the advisability of sending similar deputations to Japan and Java, especially to the latter country for a close study of its sugar industry? "

The Hon'ble Mr. CLARK replied:—

" (*a*) Statistics * showing the imports from Japan and Java for the last five years are placed on the table. There has been a steady increase in both cases. In the case of Japan, the increase is most noticeable in the imports of silk, yarn and piece-goods, matches and cotton hosiery, which together amount to more than half the total imports. In the case of Java, the increase is practically confined to sugar and molasses, of which the value of the imports has risen from 600 to 940 lakhs during the last five years.

" The Government of India have no official information regarding official deputations from Japan and Java to study commercial conditions in India, but they understand that in 1912 a Japanese official visited India to investigate the market for piece-goods, matches, porcelain, etc., and that two other officials have visited India from that country.

" No special investigation of the causes of these increased imports has been made, but the Government of India believe that, in the case of Japan, they were due to the increased demand from India, which has similarly led to a steady increase during recent years of imports from many other countries. In the case of Java, the demand for sugar and molasses is mainly due to the home production of these commodities being insufficient to meet the requirements of the country. Steps are being taken by the Government of India to improve the character and outturn of sugar.

" (*b*) The Government of India do not at present propose to send a deputation to Japan to study the openings for Indian exports. In the case of Java, an officer of the Bombay Agricultural Department has recently been deputed to that country to study the sugar industry."

The Hon'ble Sir FAZULBHOY CURIMBHOY asked:—

11. " (*a*) Is it a fact that the then Finance Minister, Sir David Barbour, estimated the average annual income of an Indian to be Rs. 20 and, at a later period, Lord Curzon put it at Rs. 27?

" (*b*) Are there any papers connected with these estimates and will they be published?

" (*c*) Can Government state the present average income of an Indian?

" (*d*) If so, will they be pleased to give the figure? If not, will they be pleased to say whether they propose to prepare an estimate? "

The Hon'ble Sir WILLIAM MEYER replied:—

" (*a*) & (*b*) In 1880, Sir David Barbour, then an Accountant-General, made certain calculations of the quantity and value of agricultural produce in India, and relying on certain very broad assumptions with a view to expressing the results arrived at in the form of average income, he suggested the figure of Rs 27 per head of the population as possibly representing, very roughly, the average annual income of an Indian. In 1901, Lord Curzon, working on the same lines, arrived at the conclusion that if the figure 27 was an approximately correct index of average income in 1880, the figure 30 would be approximately correct in 1901. The Government do not propose to publish any papers on this subject, but the general lines adopted will be apparent from the explanations given by Lord Curzon in his speech in the Legislative Council on the 27th March 1901.

(*c*) & (*d*) The Government cannot state the present average income of an Indian, nor do they at present propose to undertake the task of estimating this. It will be apparent from what has already been stated that, in the previous calculations, a portion only of the relevant factors was taken into consideration, and that even so the calculations then made must have included many elements of uncertainty and possible inaccuracy. Any present attempt to get a complete estimate would involve protonged inquiry, which would not, in the opinion of the Government, be likely to lead to really reliable results."

The Hon'ble Sir FAZULBHOY CURIMBHOY asked:—

12. " Did Lord Ripon record any minute in 1883 or thereabouts on the question of the age for admission into the Indian Civil Service? If so, does the Government propose to lay the minute on the table? "

The Hon'ble Sir REGINALD CRADDOCK replied:—

" The correspondence to which the Hon'ble Member apparently refers was presented by the Secretary of State to Parliament in 1885. If he cannot obtain a copy of it through

* Vide Appendices B and C.

the usual publishers, I shall be happy to let him see the copy which is among our records."

The Hon'ble Sir FAZULBHOY CURRIMBHOY asked:—

13. "Did the Government depute Surgeon-Major Comins about 20 years ago to inquire into the possibilities of Indian emigration to British Guiana and other Colonies? If so, does the Government propose to lay on the table his report, if any?"

The Hon'ble Mr. CLARK replied:—

"The answer to the first half of the question is in the affirmative. The reports were published in 1893 and copies of the British Guiana and Trinidad Reports,* which alone are available, have been laid on the table."

The Hon'ble MAHARAJA RANJIT SINHA OF NASHIPUR asked:—

14. "Will the Government be pleased to lay on the table a statement showing income derived from Law Courts established in all the provinces and administrations and the expenditures incurred for their maintenance for the last three years?"

The Hon'ble Sir WILLIAM MEYER replied:—

"It is not possible to give a precise reply to the Hon'ble Member's question, owing to the fact that, under our system of accounts, the figures necessary for the compilation of such a statement are in many cases not shown as separate items, and it would be necessary to make careful and detailed inquiries from every province. The two most important items of receipt are the sale of Court-fee stamps and the receipts shown under the Account head 'Law and Justice—Courts of Law', the principal item of expenditure being the charges shown under that head. The figures for these items are given on pages 43, 91 and 92 of the Finance and Revenue Accounts for 1912-13. Those figures, however, are by themselves inconclusive, as they do not take account of certain items which are sufficiently large materially to affect the result. The nature of these items, as regards the Civil Courts, is explained in the Government of India's Resolution † of 9th January 1890, a copy of which is laid on the table. Items of a somewhat similar nature should also be included on account of the Criminal and Revenue Courts, and, in particular, as regards the latter, a large amount of the portion of the salaries of officers on the district staffs which is debited to the head 'Land Revenue' should also be included. The Hon'ble Member will see from the Resolution of 9th January 1890, that the compilation and examination of the statistics for the year 1885 occupied a period of about four years. The Government of India do not consider it desirable to embark on the expenditure of time and labour which a fresh inquiry would now necessitate."

The Hon'ble MAHARAJA RANJIT SINHA OF NASHIPUR asked:—

15. "Is it a fact that many persons visit Chunar in the District of Mirzapur, United Provinces, for the purpose of taking a change of air? If so, does the Government propose to issue instructions on the East Indian Railway Authorities to stop either the Punjab or the Bombay Mail at Chunar at least in cases where there are first and second class passengers to get in down there?"

The Hon'ble Sir T. R. WYNNE replied:—

"Government understand that there has been no marked accession of passenger traffic to and from Chunar station, and the East Indian Railway Administration does not consider that the traffic to and from that station is sufficient to justify the stopping of either the Punjab or the Bombay mail trains there. I am to add that two Expresses, two passenger trains, and two motor coaches in each direction stop at Chunar daily, making a total of twelve passenger trains per diem."

THE REPEALING AND AMENDING BILL.

The Hon'ble Sir ALI IMAM:—"My Lord, I beg to present the Report of the Select Committee on the Bill to amend certain enactments and to repeal certain other enactments. In the Committee stage very few alterations have been made and they have all been carefully detailed in the Report."

THE INDIAN COMPANIES (AMENDMENT) BILL.

The Hon'ble Mr. CLARK:—"My Lord, I beg to present the Report of the Select Committee on the Bill to amend the Indian Companies Act, 1913.

"The principal alteration which the Committee have made in the Bill is to omit clause 83 (*a*) which provided in certain circumstances for there to be a majority of directors on the Board of a Company, independent of the Managing Agents, in cases where the business of a Company is managed by Managing Agents. The reasons for the omission are fully stated in the report of the Committee. The other alterations are of minor importance. Some improvements in drafting have been introduced, notably in clause 83 (*b*), and clause 91 (*a*) which has been further sub-divided and re-arranged. Three members of the Committee were opposed to the omission of clause 83 (*a*), and have stated their reasons in a minority report. There will, of course, be full opportunity for discussion by Council of the various amendments which have been made in the Bill, when the report stage of the Bill is taken."

* Not published in these Proceedings.

† *Vide* Appendix D.

THE INDIAN COPYRIGHT BILL.

The Hon'ble Sir HARCOURT BUTLER:—"My Lord, I beg to move that the Report of the Select Committee on the Bill to modify and add to the provisions of the Copyright Act, 1911, be taken into consideration.

"The Report of the Select Committee states clearly the alterations which we have made in the Bill, and I do not think it necessary to detain the Council with any further remarks at this stage."

The motion was put and agreed to.

The Hon'ble Sir ALI IMAM:—"My Lord, the amendment which I propose to move is one of drafting, pure and simple, and not of substance. The language of sub-clause (*i*) of clause 4 of the Bill as amended in select committee is open to misinterpretation in that it might be taken to mean that copyright in India includes the right to produce or reproduce a translation and no other right. This was never intended, and if my proposed amendment is accepted the clause will then clearly show that the limitation which we propose to place on copyright in India only operates in regard to sole right to produce or publish translations and that in all other respects the copyright under the English Act remains intact. The amendment is non-controversial and will certainly remove a possible error of drafting. My Lord, I move that in sub-clause (*i*) of clause 4 of the Bill as amended, the words 'it shall only include' be omitted, and that after the words 'publish a translation of the work' the words 'shall subsist only' be inserted."

The Hon'ble SRIJUT GHANASYAM BARUA:—"My Lord, in rising to support the amendment moved by the Hon'ble Law Member, I beg leave to say a few words.

"I think that some difficulty has been caused by the two sections of the English Act being taken together; that is, the definition of the word copyright in section 1 and the portion relating to the term of copyright in section 3.

"If accuracy of language is aimed at, I think that, besides the amendment proposed, some other parts of the section will admit of some alteration. The present section 4 as it stands—."

His Excellency the PRESIDENT:—"I would ask the Hon'ble Member to adhere to the point raised by the Hon'ble Law Member."

The motion was then put and agreed to.

The Hon'ble RAI SITA NATH RAY BAHADUR:—"My Lord, with your permission, I beg to move that in line 4 of section 3 of the Imperial Copyright Act the word 'thirty' be substituted for 'fifty'; and I further beg to move that the proviso to the above section be deleted altogether.

"My reasons for proposing the above amendments are these, that the period of fifty years after death is perhaps unduly long and might be reduced in the case of works originally published in India. In my opinion the public should not be shut out from the benefit of any particular work for such a long period as provided in the Act. It would be enough to allow him and his heirs to enjoy the benefit of his labour for his own life and for a further period of thirty years after his death and to do away altogether with the proviso, which can only lead to endless complications, trouble and litigation. I therefore beg to propose that 'thirty' be substituted for 'fifty' in the above section of the Imperial Copyright Act."

The Hon'ble Sir WILLIAM VINCENT:—"My Lord, before the Council proceeds to discuss on the merits the amendments which has just been moved, I desire to draw the attention of the Council to a matter of some importance in connection with the legal aspect of this amendment. The Hon'ble Mr. Sita Nath Ray has told us that he proposes to amend the law solely in regard to works first published in British India, but I think if you will read the amendment as it stands it refers to the insertion of an amendment in the Imperial Copyright Act generally and without any restriction as regards the place where the works are published. Now if Members of the Council will read section 27 of the English Copyright Act, it will be at once apparent that our powers of legislation on the subject of copyright are very limited. In fact, save in regard to procedure and penalties, we can only affect works first published in British India or works the authors whereof were, at the time of making the work, so resident. The amendment now proposed, as drafted, proceeds far beyond this, and if it could be given effect to would affect works which are published in the United Kingdom by persons resident there. It is therefore, I humbly submit, entirely beyond the competence of this Council to make such an amendment.

"Moreover, if the Hon'ble Member intended, as apparently he does, to restrict the amendment to works first published in British India, it may be observed that the real object of the Imperial Copyright Act, was as far as possible, to have a uniform period of copyright throughout the British Empire, and this uniformity would be entirely destroyed, for no adequate reason, by the amendment of the Hon'ble Member, if passed. If the mover's amendment were accepted it would place authors and publishers in this country at a very considerable disadvantage, for authors would have either to be content to accept the shorter period of copyright referred to in the amendment and publish in British India, or they would be driven to publish in England in order to secure the full privileges given by the English Act. The result would be that the publishing trade of this country would be prejudiced very materially for the benefit

of publishers at home, and further that authors, particularly those without the means to get work published in the United Kingdom or without the necessary knowledge of how to secure such publication in a distant land, might be compelled to forego the full rights provided by the English Act.

"I submit therefore that this amendment is not one which should be accepted by the Council, both on account of the legal objections which I have attempted to explain and because on the merits it would materially injure the right of the persons referred to above, who are deserving of the most sympathetic consideration and encouragement."

The Hon'ble RAI SITA NATH RAY BAHADUR:—"My intention was only to confine my amendment to the English Copyright Act so far as it has been made applicable to India; but after having heard what has fallen from the Hon'ble Sir William Vincent, I beg to withdraw my amendment."

The amendment was, by permission, withdrawn.

The Hon'ble RAI SITA NATH RAY BAHADUR:—"My Lord, my second amendment is that in section 15 of the Imperial Copyright Act, sub-clauses (*1*), (*2*) and (*3*), the words 'Imperial Library' and 'the Provincial University Libraries' be respectively substituted for the words 'British Museum' and the other 'Libraries' respectively mentioned in sub-clauses (*1*), (*2*) and (*3*).

"The clause as it stands, unless amended, will make it obligatory on every author to send a copy of his book to the several libraries named in sub-clauses (*1*), (*2*) and (*3*). I doubt as to the utility of making it obligatory on authors of books published in the several vernacular languages to send copies of their books to the libraries referred to above, but it is curious that no provision has been made in the Bill for sending copies of books published in British India to the Imperial Library in Calcutta or to the Provincial University Libraries. I therefore beg to suggest that the section should be so amended as to make it compulsory on the authors of books published in British India to send copies of their respective books to the Imperial Library and the several Provincial University Libraries, and not to the Libraries named in the section, because it could be of no interest to those authors to send copies of their respective books to the British Museum and to the several libraries named in the English Copyright Act."

The Hon'ble Sir WILLIAM VINCENT:—"My Lord, I am afraid that in this amendment the Hon'ble Member has been even more unfortunate than in his last. I attempted a few moments ago to prove to the Council that the last amendment was *ultra vires* in that it affected works published outside British India and that it transgressed the provisions of section 27 of the English Act. The position in regard to the present amendment is much the same or a little worse. In order to make this clear, I will read the first lines of the section which it is proposed to amend:

The publisher of every book published in the United Kingdom shall, within one month after the publication, deliver, at his own expense, a copy of the book to the trustees of the British Museum, who shall give a written receipt for it.

"Sub-section (2) of the same section provides for delivery of copies of such works to the Bodleian Library and other libraries in the United Kingdom; but it will be observed that the whole section deals specifically with works published in the United Kingdom and not with works published in British India at all. This Council could not therefore alter the section in the manner proposed, even if it is desired to do so; and indeed I may add that the section was only printed in the schedule for the convenience of persons resident in India who might desire to publish works in England.

"Moreover, the amendment of the Hon'ble Mover, if it could be validly made, would have this effect: publishers of works in India would be under no liability under this Act to furnish to the Imperial Library any copies of the works so published, whereas publishers of works published in the United Kingdom would be bound to do so. Messrs Thacker, Spink, for instance, would not have to furnish copies of any work published by them to Indian Libraries, but all publishers in the United Kingdom would have to do so in lieu of delivering copies to the British Museum and other libraries in England. I gather however that this was not the intention of the Hon'ble Mover at all, and that what he really desires is to impose the obligation to which I have referred only on publishers of works first published in British India. If this is so, I am afraid the only thing I can say is that the amendment does not give effect to his wishes.

"Moreover, there is already in the Press and Registration of Books Act, 1867, certain provisions in section 9 for the delivery to Government of copies of works first published in British India. If therefore we did intend or it was necessary to make such a modification in the law as the Hon'ble Member proposes, the suitable place would be in that Act and not by attempting to amend the Imperial Copyright Act by a modification which we have no right to make."

The Hon'ble RAI SITA NATH RAY BAHADUR:—"If that be the view of the Hon'ble Member that it is not obligatory on authors of books published in British India to send copies of their books to the different libraries named in the Copyright Act—"

The Hon'ble Sir WILLIAM VINCENT:—"May I rise to a point of order. It is not obligatory under this Act."

The Hon'ble RAI SITA NATH RAY BAHADUR:—"My Lord, I have nothing further to say on this amendment."

The amendment was put and negatived.

The Hon'ble RAI SITA NATH RAY BAHADUR:—"My Lord, my next amendment is that in section 19 (3) (*b*) of the Copyright Act, the words 'half an anna' be substituted for 'a half penny,' and the word 'pice' be substituted for 'farthing,' wherever they occur.

"The royalties prescribed by section 19 (3) (*b*) are stated in British currency, but it would be much better and would facilitate calculation if these royalties be made payable, so far as India is concerned, in Indian currency, hence the suggested amendments."

The Hon'ble Sir HARCOURT BUTLER:—"My Lord, the Hon'ble Sir William Vincent has dealt so ably and so clearly with the legal and constitutional position that it is unnecessary for me to point out that in its present form the amendment of the Hon'ble Rai Sita Nath Roy Bahadur is *ultra vires*, beyond the powers of this Council. As regards the substance, I think that, as we are dealing with authors and publishers, we may assume safely that persons who are affected by the Copyright Act will be aware that 'half an anna' is equivalent to 'a half penny,' and that the word 'pice' is, to use an expression which was once theologically significant, coæquellant with a farthing."

The amendment was put and negatived.

The Hon'ble Sir HARCOURT BUTLER:—"My Lord, I beg to move that the Bill, as amended, be passed."

The motion was put and agreed to.

THE DECENTRALIZATION BILL.

The Hon'ble Sir REGINALD CRADDOCK:—"My Lord, I beg to move that the Report of the Select Committee on the Bill to decentralize and otherwise to facilitate the administration of certain enactments be taken into consideration."

The motion was put and agreed to.

The Hon'ble RAI SITA NATH RAY BAHADUR moved that in Part I of the Schedule to the Bill in the entry relating to the Waste-lands (Claims) Act, 1863, the proposed amendment No. 3 be omitted. He said:—"My Lord, with reference to the Waste-lands (Claims) Act it has been proposed to add a new section after section 23, the effect of which will be that the powers of granting compensation in the case of waste-lands would be transferred from the Local Governments to the Board of Revenue or the Financial Commissioner, as the case may be. In my opinion, in the matter of granting compensation, it would be more desirable that the power of granting compensation should be reserved in the hands of the Local Government than in the hands of the Board of Revenue or of a Financial Commissioner. I therefore beg to propose that the new section 23 (*a*) be omitted."

The Hon'ble Sir EDWARD MACLAGAN:—"I regret that I cannot ask the Council to accept this amendment. The amendment to which the Hon'ble Member refers entails no alteration in four sections of the Act, but he has mentioned two sections only, namely, sections 22 and 23. These sections give permission to a Local Government to deal with cases in which a man has a real claim. If he fails for some sufficient reason to present his claim, these sections empower the Local Government in such cases, as a matter of grace, to give the man compensation. We now propose that that power should be given to the Board of Revenue or Financial Commissioner. A provision of this kind is not the sort of provision, I fancy, which we would put into an Act nowadays. It merely gives the Government power, as a matter of grace, to give compensation, and the Government now desire to permit the Board of Revenue or the Financial Commissioner to exercise that power. I do not see that there is anything in that proposal of the Government, which can induce us to make the alteration which the Hon'ble Member proposes."

The Hon'ble RAI SITA NATH RAY BAHADUR:—"This power has been all along exercised, and very properly and wisely, by the Local Government, and no reason has been given why this power should be transferred from the Local Government to the Board of Revenue or to the Financial Commissioner. Now that some Local Governments have been strengthened by having an Executive Council, they are all the more able to deal with these cases better than the Lieutenant-Governor single-handed could have done previously. I therefore see no reason for transferring this power from the Local Government to the Board of Revenue or to the Financial Commissioner."

The amendment was put and negatived.

The Hon'ble RAI SITA NATH RAY BAHADUR:—"My Lord, my next amendment is, with reference to the Income-Tax Act, to move that in the proposed new section 50A, line 7, the figures '38 (3)' be deleted. Section 38 of the Income-Tax Act provides that the Governor General in Council may make rules for ascertaining and determining income liable to assessment, and for preventing the disclosure of particulars contained in documents delivered or produced with respect to assessments under Part IV, and may delegate to Local Governments the power to make such rules: 'In making a rule for preventing the disclosure of any particulars referred to in sub-section (*1*), the Governor General in Council may direct that a public servant committing a breach of the rule shall be deemed to have committed an offence under section 166 of the Indian Penal Code. But a person committing any such offence shall not be liable to be prosecuted therefor without the previous sanction of the Local Government."

"Section 166 of the Indian Penal Code provides that a public servant disobeying the law with intent to cause injury to any person shall be punished with simple imprisonment which may extend to one year, or with fine, or with both.

"Now, what I beg to suggest is that this power to order prosecution of a public servant should not be taken away from the Local Government and transferred to the chief revenue authority, that is to say, the Board of Revenue or the Financial Commissioner, as the case may be. All that I can say in support of my amendment is that in the matter of the prosecution of a public servant, it would be better and safer to leave the power of granting such prosecution in the hands of the Local Government than in those of the chief revenue authority."

The Hon'ble Sir WILLIAM MEYER:—"My Lord, I cannot see any reason for the alteration which my Hon'ble friend proposes. We are not here interfering in any way with the rights and privileges of the general public. On the contrary, so far as the change is concerned, its intention is to give more prompt protection to the public against improper conduct on the part of income-tax officials; and I need not say how grave an offence against a member of the public it might be for an income-tax official improperly to divulge information about that person's income which he had obtained under the seal of confidence. I am glad to say, however, that cases in which officials become liable to prosecution for improper divulgence of income-tax secrets are very rare. When they do occur, however, it ought to be possible to deal with them promptly and not to require the sanction of the Local Government. We sufficiently protect the official by still requiring that the sanction for his prosecution must be given by the highest revenue authority in the Province below the Local Government itself. The magistrate of a district can order the prosecution of police-officers for misconduct in connection with their duty. Such prosecutions may involve very serious charges and penalties, and there can be no danger in the highest revenue-authority under Government being allowed to order the prosecution of a revenue-officer in this less serious matter. I cannot therefore accept the amendment."

The amendment was put and negatived.

The Hon'ble RAI SITA NATH RAY BAHADUR:—"My Lord I beg to propose an amendment with reference to the delegation of power proposed with respect to the Indian Emigration Act. What I beg to propose is that the proposed amendments Nos. 3, 4 and 5 be omitted. I regret that I cannot approve of this transfer of authority from the Local Government to the Protector of Emigrants. The power to grant a licence to a master or to an owner of a vessel to carry emigrants is certainly not an ordinary power and, as such, requires careful consideration. This is a power which should not be lightly exercised. Though the licence is ordinarily, I should say invariably, granted or refused on the recommendation of the Protector of Emigrants, I say the very idea that the Local Government is vested with this power of granting or refusing a licence, and that the question of the licence will be considered by the Local Government will surely have a salutary effect on the judgment and recommendation of the Protector of Emigrants. It will make him all the more careful to see whether a vessel is in every way fitted to carry emigrants. If it is intended to lighten the burden of the Local Government, I am prepared to accept this further amendment that, instead of vesting this power in the Protector of Emigrants, it should be vested in the Marine Secretary to the Local Government."

The Hon'ble Mr. ESTHOVEN:—"My Lord, as I represented the Department which deals with these matters on the Select Committee on this Bill, perhaps it would be convenient if I say a few words to show why this amendment cannot be accepted. The Hon'ble Mr. Sita Nath Ray was a member of the Select Committee, but unfortunately he was not able to be present at their deliberations, or it might have been possible sooner to explain to him the objections to the amendment he proposes. The matter with which it mainly deals is a very simple one. Under the Emigration Act Local Governments at present issue licences to vessels to carry emigrants. It is proposed in future that the Protector of Emigrants should be substituted for the Local Government. That proposal has been widely circulated. It has been approved by all Local Governments including the Madras and Bombay Governments who have a very close acquaintance with the work of issuing these licences, and the only objection at all to the proposal was raised by the Hon'ble Mr. Ramachandra Pantulu Garu in Madras, who thought, as I believe Mr. Sita Nath Ray thinks, that it was undesirable to decentralize matters relating to emigration to any authority below the Local Government. But, I submit, My Lord, that there is a large volume of opinion in favour of this decentralization. The Hon'ble Member seems to think that there is some special virtue in these licences being issued by the Local Government itself. My Lord, I was Secretary to the Government of Bombay in charge of the Department that deals with these matters, and I can assure Mr. Sita Nath Ray that these licences have to be issued on the recommendation of the Protector of Emigrants. The Local Government is not in a position to satisfy itself that the requirements of the Act in connection with the issue of a licence have been complied with. It cannot examine a vessel and find out whether it is properly ventilated or whether it is sufficiently supplied with tackle, apparel and furniture, etc. If the Protector of Emigrants reports that he is satisfied that the vessel is a suitable one to carry emigrants and that the requirements of the law have been complied with, the

licence is granted as a matter of course. It is exactly for such cases that the Decentralization Bill has been prepared. In a case of this kind it is thought that the licence should be issued by the Officer who is best in a position to issue it. Mr. Sita Nath Ray may be consoled by the reflection that that officer being under the control of the Local Government is not likely to use his powers in any way to the prejudice of the emigrants.

"My Lord, it is impossible to accept this amendment."

The amendment was put and negatived.

The Hon'ble Sir REGINALD CRADDOCK:—"My Lord, in moving now that the Bill as amended be passed, I have only a few observations that I should like to make. The Council will remember, as I have explained on more than one occasion, that the Decentralization Commission recommended that this work of decentralization should be effected by means of a Bill to delegate powers, and a Delegation Bill was before this Council drafted on those lines; but objection was taken to the fact that a measure of that kind would give to Local Governments and to the Government of India powers practically to legislate by means of notification, and, in deference to that opinion, the Delegation Bill was withdrawn.

"Last September I introduced the present Bill. It has met with a very favourable reception from the Local Governments who were consulted, and has aroused no objections or opposition from any Member of this Council. The Hon'ble Rai Sita Nath Ray Bahadur has indeed moved three amendments in which he has received practically no support, and I desire to endorse the remark which fell from the Hon'ble Mr. Enthoven on the inconvenience caused to the Council by amendments being moved by Hon'ble Members who were Members of the Select Committee, but who were unable to attend. I feel quite certain that if the Hon'ble Member had been able to attend the Select Committee, the less formal discussion that takes place there would have enabled us to remove all his apprehensions regarding those particular delegations.

"My Lord, this Bill makes a substantial advance—a very substantial advance—in that decentralization which the Royal Commission recommended. It is the first step in that advance and there remains a second step, which will be for the various Local Governments and in their Provincial Councils to undertake similar Bills in order to effect a similar decentralization in respect of Provincial Acts as we have done in the case of the Imperial Act; and when that work is accomplished, then I think that the recommendations of the Decentralization Commission will have been as fully complied with as detailed examination of the various enactments has shown to be necessary and expedient. It may be that as years go by and more experience is gained of the working of various enactments of this Council, supplementary legislation may from time to time be found expedient; but for the present I think the Council may congratulate themselves on having done a very useful piece of work when they pass this Bill.

"I ask now, My Lord, that the question be put"

The motion was put and agreed to.

THE NEGOTIABLE INSTRUMENTS (AMENDMENT) BILL.

The Hon'ble Sir WILLIAM MEYER:—"My Lord, I beg to move that the Report of the Select Committee on the Bill further to amend the Negotiable Instruments Act of 1881 be taken into consideration.

"I had the honour of presenting that report to the Council the other day; and, as I then pointed out, the Select Committee found no amendment to make in the draft Bill as placed before them."

The motion was put and agreed to.

The Hon'ble Sir WILLIAM MEYER:—"My Lord, I now beg to move that the Bill be passed. I explained fully when I introduced the Bill the object for which it was brought forward and the effect of its provisions. I have nothing further to add now."

The motion was put and agreed to.

RESOLUTION ON JAIL ADMINISTRATION.

The Hon'ble Mr. RAMA RAYANINGAR:—"My Lord, I beg to move

'That this Council recommends to the Governor General in Council that a joint commission of officials and non-officials be appointed to investigate the whole subject of jail administration and to suggest improvements in the light of the experiences of the West.'

"In connection with a similar motion in the Madras Council the Hon'ble Sir Harold Stuart, speaking on behalf of Government, observed:—

'I quite admit that the time may have arrived when we should hold an inquiry into the jail administration; but it should be undertaken not by a Provincial Committee consisting of people who have no expert knowledge of the subject; it should be an expert Committee for the whole of India.'

"My Lord, the Prisons Act of 1894, it is true, marked an advance upon the previous legislation on the subject of jail administration, but since then there has been a revolution in ideas all over the civilized world. Retribution, 'an eye for an eye and a tooth for a tooth', is no more the theory of criminal justice. The great ideal now is the humanization of the criminal, however grave his offence. In England, Mr. Churchill, as Home Secretary, introduced important changes in the dress and diet of prisoners guilty of offences other than heinous—a the principle of maintaining human touch with

the class, and provided for music in some cases as an experiment in refinement. In the United States of America, the prisoners are gradually being converted, as the Chicago *Tribune* points out, 'from institutions of punishment.....into institutions of rehabilitation'. Experiments which might appear extravagant in India are tried in the different States, and in the State Prison at Joliet, Illinois, the officials have adopted the 'honour system' for convicts. 'A number of prisoners have been turned into free out-of-door labourers.' The Officials of the State Prison have no other guarantee than the word of honour of these convicts that they will not run away. The *National Humane Review* of January last contains other interesting details:—

Recently in New York State the novel experiment of sending a number of prisoners from one portion of the State to another, without guard, their tickets being given them, was carried out successfully. In a Vermont penal institution prisoners are sent out to work for private parties by the day without surveillance, while in Colorado some of the worst criminals in the State Prison, near Denver, have been reformed and made good citizens by a system of rewards and an appeal to their honour and good faith.

"In England too, reform is in the air. The last annual report of the English Prison Commissioners observes:—

'There is a growing desire among magistrates to exhaust the alternatives which the law affords before actual committment to prison.'

"One of the ideals of the English reformers is the abolition of prisons, and the wonder is that the reduction in their number in 1887 from 113 to 56 has been followed by results at once striking and comprehensive. The International Prisons Congress, with its quinquennial sessions at the different capital towns and a Permanent International Commission at Geneva, is revolutionising ideas of prison administration over the civilized world, and has supplied a new vitalizing force to the movement. India cannot keep out of the movement long. She is already in the current. Local Governments, it must be gratefully acknowledged, are alive to the importance of jail reform and to their responsibilities in the matter. This Government is perhaps even more anxious than any of the Local Governments in the matter of prison reform. The instructions for Major Mulvany's guidance, in connection with his deputation to study the English Prison system, contained in the letter of the Government of India, No. 194 of the 6th April 1910, testify unmistakably to their anxiety. It cannot, however, be denied that the reforms, whether partially carried out or only suggested by the various public bodies in the West, have, before adoption in Indian jails, to be carefully scrutinized in the light of local conditions. Otherwise, as the Hon'ble Home Member on a former occasion remarked, 'it may be dangerous to embark on any policy which might render prison life insufficiently deterrent and even an encouragement to certain classes ..... to break the law.' Terrorism within the prison has been found to be futile as a curative of crime, and the claims of sympathetic treatment in reclamation have been more or less recognized. A jail administration, free from the earlier notions of retribution and largely influenced by humanitarian considerations, is being gradually evolved in India. Everywhere there is a genuine desire to profit by experience. In view of this official attitude of openness to conviction and desire for light, the need for periodical surveys of the whole situation is evident. And for more than one good reason the initiative should be taken by this Government and the machinery for the investigation should be a mixed commission of officials and non-officials. A high authority has pointed out that 'a certain conservatism in procedure is not foreign to any department of the State,' and 'certainly most important reforms are associated with persons unconnected with prison administration.' These observations supply a strong argument in favour of the association of non-officials with commissions of inquiry into jail administration.

"Your Excellency, the dietary, the clothing, the housing, the punishment and the treatment of the prisoner generally and his employment, education and reclamation are every one of them subjects of paramount interest to the reformer regarding which there have been irreconcilable differences of opinion among jail authorities. The question of the employment of the convict as a prison officer, for instance, has caused sharp division among them. The question of separate confinement and association, intra-mural and extra-mural employment and education of adults are some other questions in point. In fact, principles apart, in the whole range of prison administration there are few details about which there is such a consensus of opinion among local officers as to leave no room for inquiry by the Central Government.

"My Lord, the unaided efforts of the Jail authorities, however earnest and thoughtful, must be found wanting for a thorough investigation of the possibilities of progress. These authorities may successfully deal with the arrangements inside the jail, but modern criminology has a broader outlook of crime and preventive measures. A Jail Superintendent, be he ever so eminent and devoted to his work, will be assuming functions which do not legitimately belong to his office if he seeks to advise Government about the sociological problems connected with prison administration, or the judicial duties of magistrates in passing sentence or of the Police in respect of surveillance after release. And yet these are some of the questions which demand consideration before any real progress is made. Destitution, idleness, intemperance, fanaticism and a host of other circumstances due either to the social habits of the people or to economic causes, all contributory to criminality, give rise to problems beyond the scope of strict penology,

but all of which must be carefully considered and analysed for a radical improvement in the situation. The sentence of imprisonment upon juveniles and upon adult casuals and as an alternative of fine can only be interfered with, if at all, upon the recommendations of a mixed Commission by the Legislature. There is also one great advantage in the Government of India formulating a scheme of prison reform upon the report of a commission of inquiry. Local Governments will be relieved of the necessity of taking isolated action in the desired direction. There will be greater co-ordination and a more general recognition of established principles. Now, the United Provinces Government Resolution on the Jail Report of 1912, after referring to the Bareilly Juvenile Jail, pointed out: 'Excellent institution though this Jail is, it must be realized that the reclamation of juvenile criminals depends largely on the treatment meted out to the prisoners on their release, and well-meant efforts to reform are often hindered by the attitude of suspicion adopted by the Police towards released juveniles in common with other offenders.' The evil is general, but it does not appear that the other Local Governments have taken any action to check it; at least the annual reports do not refer in any preventive action. Action by the Government of India in a matter of this kind, where local conditions certainly do not necessitate differential treatment, is what would appear to be demanded by the exigencies of the case. In the matter of employment of prison labour also, certain lines have to be definitely laid down. This is a ticklish subject, and the apprehension of unfair competition with free and outside labour has so far unduly checked progress. In the absence of enunciation of principles by the Government, each Local Government is left to evolve its own policy. While the Punjab prisoners have been employed with conspicuous success in the excavation of the Lower Bari Doab Canal and in the United Provinces on the Naini Garden and in Madras the question is mooted of working agricultural farms with prison labour, especially in the neighbourhood of the Tanjore Juvenile Jail; in all other Provinces the official energy is spent in the old accustomed groove, and the remunerative employment of the convict presents great difficulties. This is one of the standing questions connected with jail administration on which considered and united action is desirable. Every provincial report regrets the absence of facilities for the disposal of jail products; every Jail authority regrets the want of Government patronage; and yet apparently nothing serious is done by the Government of India to frame mandatory rules for the guidance of the purchasing departments of Government. Meanwhile, articles of even common use, which can be made in Indian jails at a negligible cost, are imported from abroad, although the vexed problem of employment of the jail population, from all testimony, gives the Jail authorities trouble. There is little or no competition within the country. In England and America, where competition is keener and jail manufactures might be viewed with jealousy, the problem of the disposal of jail products has been satisfactorily solved. In consultation with the Trade Unions the line of prison activity has been fixed to the advantage of all concerned; in America the Board of Charities and Correction supplies a powerful agency for compelling Government Departments to buy the manufactures. The employment of convict labour, next to the treatment of prisoners, is perhaps the most important point in jail administration in regard to which thorough investigation by a committee is necessary. Judicious employment has an important bearing upon the question not only of cost of maintenance but of reclamation, and perhaps upon the general resources of the country. The adoption of a sound policy can no longer be delayed. The large percentage of agriculturists who find their way into prison, ranging between 38 per cent. in the Central Provinces and over 70 per cent. in the Punjab, would invest the employment of prisoners on agricultural farms with an importance all its own. The manufacture of manure and charcoal by distillation, for their industrial value, is likewise a direction in which prison activity might well be applied. But it is useless to multiply instances of profitable industries. The whole point is, for the determination of the lines, thorough investigation is imperatively necessary.

"My Lord, the remarkable results attained by the Salvation Army in their penal settlements are an agreeable surprise to the criminologist. New light is thrown on the problem of recidivism. If the notorious criminal tribes like the *Pakhiwaras* of Sialkot can be converted into good, peaceful and industrious citizens, there is no reason to despair of the ultimate reclamation of the confirmed recidivist. In the light of the facts investigation of the possibilities of reform in this direction has become urgent. The question of the abolition of the subsidiary jails is another interesting point on which the views of a committee would be welcome. Then, again, the whole subject of remand to prison of accused persons might also profitably be investigated in view of the fact that at least half the number of under-trial prisoners are either discharged or acquitted at the trial. Inspections and complaints are other important points. According to the authority of Colonel Lane, it is impossible for the Jail Superintendent to know all that goes on in the jail in case of a combination between the jailer and the warders. In Germany, the slate and pencil system provides a remedy. The incident of November, 1912, in the Madras Penitentiary ought to lead to a greater freedom in the matter of complaints. The importance of inspections is recognized in England. It is likewise recognized here, but improvement is necessary, especially in regard to non-official visits. The formation of after-care associations on the lines of Discharged Prisoners' Aid Socities is one more question of vital importance. Local Governments are practically agreed about the utility of the Societies. Gratuities, diet and cellular punishments, introduction

of female influence, and religious instruction have all certain features of attractiveness, which a complete examination will reveal to the uninitiated. The separation of juvenile adults from adults and of habituals from casuals is another matter of importance. And all these points must first be investigated, and that is the reason the appointment of a commission is recommended. The incidental cost will not be large. Even if it were, it should be cheerfully incurred by a Government so sincerely anxious to do all that is best for the community.

"With these observations, my Lord, I move the Resolution that stands in my name."

The Hon'ble Mr WHEELER:—"My Lord, I think we are indebted to the Hon'ble Mr. Rayaningar for the interesting speech in which he has brought before the Council a subject of very great importance, and in some aspects of very absorbing interest. He has touched upon a number of matters and ideas which are now occupying the minds of people interested in jails both in this country and elsewhere, and many of these would in themselves furnish the subject of a morning's discussion, but for our present purposes I think we had better deal with the matter on broader lines. I would only point out, with reference to certain of the remarks which have fallen from the Hon'ble Member regarding the American prison system, which he evidently regards as deserving of commendation, that there is authority, and strong authority, for not absolutely accepting as proved beyond doubt some of the later developments of American jail management. If he cares to read the report which I have here by Sir Ruggles Brise, who is a well-known English authority on the subject, and one of those who attended the Jail International Conference at Washington in 1910, he will find there a strong note of caution sounded as regards certain aspects of the American system, and while the writer commends the enterprise and energy with which, in that country, they search for new things, he seems doubtful whether, in some matters, they might not be well advised to go a little slower, while, in some aspects, chiefly in the matter of local, as opposed to State, prisons, and their compilations of statistics, he absolutely declines to place America in the front rank at all.

"My chief object in troubling the Council this morning, however, is to explain what may, possibly, already be known to some, namely, the history of the subject in this country in so far as it has a bearing on the present resolution, and from that it will be seen that the Hon'ble Member, in making this proposal to-day, is in a certain sense merely pursuing the policy which has been that of the Government in the past in regard to jails. When our rule came to be well established in India, the subject of jail improvements was one of the matters which attracted the attention of the British administration perhaps rather later than certain others, and for this there were various reasons

"We inherited a system which, to say the least, was rudimentary. Improvement meant a very large outlay; the organization of establishments, where they did not exist before, was extraordinarily difficult, and also the ideas of earlier times on the subject were vastly different from what they are now. The first notable date in the history of jail affairs is 1838, when Sir Charles Metcalfe, largely at the instigation of Macaulay, appointed a committee to look into jail affairs. The report of that committee is very interesting reading, but it shows that they were then essentially laying the foundations, and dealing more with first principles than later inquiries have had to do. Their keynote was the idea of punishment as a deterrent, involving hard and distasteful labour, and they commented very severely on the absence of system in labour matters which, they said, very often resulted in the convicts doing little or nothing at all. They also pointed out other defects, which seem to us now rather rudimentary, but which apparently obtained then, and they made various proposals generally in the direction of tightening up the discipline in jails and making the jail a far more unpleasant place of resort than had hitherto been the case. After their inquiries, the subject did not attract general notice again till 1864, when we find a minute by Lord Lawrence in which he observed that it was almost generally admitted that the full measure of reform which had been outlined by the earlier committee had never been carried out, and he accordingly appointed another body which dealt with the matter in far more detail than its predecessor. This in itself indicates that some progress had been made. They covered the whole field of jail management and embarked upon far more elaboration than the very broad principles of the earlier inquiry. Thus, they discussed the proper construction of jails, ventilation, food, clothing, and sanitation, and attempted in a rather elementary way to classify labour and prisoners according to the sentences which they were undergoing. Their report undoubtedly marks a considerable advance, and brings us to 1877 when there was a third enquiry which had a slightly different origin from the others. In 1872 there was started in London the first of a series of International Prison Conferences, which have since been held regularly at intervals of five years, and owing to the publicity thus given to the subject, attention was attracted to the newer ideas of making jail discipline more reformative and of paying particular attention to the treatment of the young, as compared with the earlier notion that the first idea of jail management was that it should be retributive, secondly, that it should be deterrent, and only thirdly, that it should be reformative. The report of that conference had its effect out here, and in 1877 the Government of India called a conference of leading jail officers and particularly directed them to consider the application of these new principles which

were in the air, to Indian conditions: and again we had a long and detailed report dealing with various aspects of jail administration. What seems to have attracted the attention of that body particularly—and it is an idea which we get recurring later—was the absence of uniformity which then characterised jail management in different parts of the country. Although principles had been laid down by the earlier committees, there was too much tendency for every province to go its own way, and even in fundamental matters to differ widely from its neighbours. With a view of remedying this the idea of a single Prisons Act was put forward, but at that time, after discussion, it was dropped. After 1877, which is thus our third inquiry, we come to 1888-89, when Sir Alfred Lethbridge, who was a very well-known jail authority in India, drew the attention of the Government of India again to this same point to which reference had previously been made, namely, what he described as the extraordinary and unnecessary divergencies of prison practice, and after some correspondence Dr. Walker and he were deputed to visit selected jails and to report on the whole subject. The outstanding feature of their report, upon which they laid most stress, was the plea for the organization of proper jail services, and they discussed these from the top to the bottom, from Superintendents of Jails to warders, and made proposals which were eventually, for the most part, carried into effect. They also insisted on uniformity of treatment in the matter of punishment and discipline and, as far as possible, in labour; and after a further inquiry by a small expert committee these recommendations resulted in the Prisons Act of 1894, which was the first attempt to give effect by legislation to this main principle, that in certain essentials jails must be run on uniform lines.

"Since then there has been no general inquiry, although, of course, the matter periodically comes up in isolated cases and our records are full of discussions on different points. Viewing the results of the labours of these different committees, I think it can fairly be said that they achieved much. They did succeed in organising a jail service which is incomparably better than what was in existence in the earlier days; they did improve the building of jails and lay down sound principles of construction; they did very materially achieve a reduction of the mortality in jails, and achievement for which the Jail Department deserves much credit and which can be demonstrated by figures beyond doubt, and they did succeed in the systematising of labour, and in the definition of what punishments might be inflicted and what should be recognized as jail offences. Also, they reduced our jail statistics to a form which, as far as I can gather from the reports, does not compare in any way unfavourably, although it may still be open to criticism, with what obtains in other countries. I think in all these respects, which we may call the purely administrative aspects of jail work, they did accomplish a great advance. In other matters they were not, possibly, so successful. They attempted to deal with the classification of prisoners to some extent, but it would seem that many of their recommendations never got carried into actual practice and simply remained on paper. In some ways they were trying too much, without due regard to the persons who had to work the systems they were laying down. They also attempted the classification of labour, so as to bring it more into accord with the individual capacity of different prisoners, and they initiated improvements in the treatment of young offenders, which dates back, practically, to the Reformatories Act of 1876, and its more recent developments of juvenile jails, and the transfer of reformatories from the Jail Department to the control of the Education Department by way of marking that their intention is not so much punishment as reform. Compared with Western systems, they certainly fall short in their ideas of reformation by education, and the remarks of most of the committee on this subject are distinctly pessimistic and sceptical as to whether principles which applied in the West could advantageously be adopted here. In this they were possibly right, but in this direction it must be admitted that the progress made was not very great.

"That, very briefly, is how the matter of jail administration at present stands in this country, and of course, naturally, the tendency is to compare it with jails in England. But there are so many fundamental differences between the Indian and the English systems, that the comparison is apt to be difficult. As you doubtless know, in this country, we have as punishment which involve confinement, transportation and rigorous and simple imprisonment, and imprisonment is served by all prisoners alike in our central and district jails. But in England there is a very fundamental difference between imprisonment, which is undergone in local and county jails, and penal servitude, which is served in convict prisons. This distinction marks an acute line of difference in the principles of management. In England the object is to have a short, sharp sentence which is strictly deterrent, far more deterrent than are short sentences in this country, while with convicts who are undergoing penal servitude, which necessarily means a long sentence (the minimum period is 3 years), more attempt is made at reformation and there is more chance of success in that direction. In recent times one or two of our jail officials have been afforded facilities to visit English prisons and it is interesting to note the salient points of difference which struck them. For instance, without going into details they noticed how very much more centralized prison management is at home than here. They also dwell on the expenditure which England is able to incur as compared with this country—a most important factor, because it has got to be remembered that even to build a new central jail, judging by recent estimates, is a matter of some Rs. 20 lakhs, or even more, so that you can soon run up a very

hog hell. They were also struck with the very much better discipline which is maintained in an English jail, largely due to the more efficient warder staff which is employed and to the greater use of cellular confinement, which, in itself alone, constitutes a very great difference between the English and Indian practice. Another very important point is the extent to which the classification of prisoners is carried in England. Major Mulvany, a Bengal jail officer, who was one of those who visited England, describes it as elaborate in bewildering, and anyone reading the rules cannot fail to see that they are carried to an elaboration which would be impossible in Indian jails. Lastly, there is a very great amount of attention paid in English jails to religious and educational methods.

"For these reasons it is very difficult to say absolutely that a thing that is good in England is necessarily good out here, but a comparison with the English system is interesting as drawing attention to the more modern developments of the subject, all they are mainly, as the Hon'ble Mr Ratunagar has pointed out, in the direction of emphasizing the aim at reformation, especially in the treatment of the young. Thus, a very noticeable recent development in England is what is known as the Borstal system, which is designed to deal not with children, but with what are called juvenile adults, between the ages of 16 and 21, who are placed in settlements where the idea of prison discipline is kept in the background and stress is laid upon education and encouragement to turn over a new leaf. They have drill and lectures and classes, and are made to learn useful trades with the idea of bringing them up as useful citizens rather than of punishing them as criminals. But here again, when it is a question of trying similar methods in India, it has to be remembered that it is emphasized by various authorities that the keynote of the success of the Borstal system is the Borstal Association, which is a non-official agency that looks after these boys after they have gone through the Institution and puts them in the way of getting a fresh start in life. So far we have no corresponding agency of any very great influence; and, while various Local Governments are at present trying experiments on the lines of this Borstal system, it is well worthy of inquiry to see in what lines advance is being made. Another interesting development of recent date in this country, to which the Hon'ble Member also referred, is the attempt to see if reformation can be effected in settlements, by the efforts of the Salvation Army. So far this has been tried in the case of criminal tribes only, but an extension of the same principle to prisoners generally is conceivable. Finally, we have had attempts to encourage Prisoners Aid Societies, although not so far very successfully.

"There are only three matters of current interest to which the briefest reference can be made, but they may serve to indicate the general position by example. The point which the Council might well bear in mind is that Jail administration is a progressive science. In this country it has been subjected in the past to periodical inquiry, the last instance of which was some years back. In the West very great strides have been made under the influence of the five-yearly International Conferences which have laid down general principles and lines for investigation, thus demonstrating similarly the advantages to be derived from periodical overhauling. From all these points of view, therefore, there is a very good *prima facie* case for the favourable consideration of the Hon'ble Member's motion."

The Hon'ble Mr. SUDHINDRA NATH BANERJEE:—"My Lord, I think I speak the sense of the non-official Members on this side of the house when I say that we are very grateful to the Hon'ble the Home Secretary for the clear and luminous statement of the progress of jail administration which he has laid before this Council. To me it has been an illumination and a revelation, and I am sure it has been so to many others. But it seems to me, my Lord, that that history, clear and explicit as it is, is the strongest evidence in favour of the support of the resolution of my friend. Whenever a committee has been appointed, one in 1838 (I repeat the dates from memory) another in 1876, another a few years later, whenever a committee has been appointed to inquire into jail administration, it has been attended by substantial reforms, a forward movement in the direction of improvement in jail administration. The fact that many years have elapsed since the appointment of the last committee, the fact that a great deal of light has been thrown upon the subject by those international conferences to which my hon'ble friend has referred, the fact that public opinion in India is able to co-operate with the authorities in matters of jail administration and other matters, all these circumstances taken together seem to my mind to be a conclusive argument in favour of the appointment of another committee to overhaul the whole question and to make recommendations for the improvement of jail administration.

"My Lord, I have had some practical experience of jail administration gathered in many ways than one, and I will say this that the treatment of prisoners in Indian jails, so far as my knowledge goes, represents a conspicuous display of humanity and kindness on the part of the authorities. I was for a number of years a non-official visitor of, I think, the biggest jail in the Presidency from which I come, the Alipur Central Jail. I did my work there as a non-official visitor as thoroughly as I could and I will say this as the result of my experience that the suggestions which we used to make as non-official visitors in the inspection books were carefully considered and most of them were given effect to. I only remember one suggestion which I repeatedly dinned into the ears of the authorities again and again, but without any effect. I may

perhaps, with the permission of the Council, be permitted to refer to it. There is a difference in the dietary arrangements between European prisoners and Indian prisoners in our jails. This is as it should be, because the dietary arrangements of Europeans and Indians are so different. But there is no difference as regards the dietary arrangements between what we call the *bhadralog* class, the respectable class of Indian prisoners, and those who come from the lower strata. They are treated to the same food. I noticed this in our visitor's book and I raised this question by interpellation in the Bengal Council, but so far without any effect. If a committee were appointed they would perhaps take cognizance of this very serious grievance which prisoners coming from the respectable classes feel, and I am sure there are other matters which they might inquire into.

"I may perhaps be permitted to refer to the question of the Andamans being allowed to continue to be a penal settlement. Is it a settlement which operates as a deterrent upon prisoners? The Government of India have recognized the principle that official work in connection with jail administration ought to be supplemented by non-official inspection.

"In Bengal—I believe the case is universal all over India—to every jail there is a non-official committee of visitors attached. Therefore, what the Government of India are anxious to secure is that the work done by those who are in direct touch with jail administration—the officials—should be supervised by non-officials. Can there be any kind of non-official inspection as regards the treatment of prisoners who are sent to the Andamans. It is a remote settlement away in the Bay of Bengal, away from the gaze of public scrutiny and the control of public opinion. The officials—I speak of them with the utmost respect—the officials after all are men. They are permitted in the Andamans to do what they please without the control and supervision of public opinion. Is that a satisfactory arrangement? It may be said that we have transportation for life in the Penal Code. But transportation has become an obsolete form of punishment in most civilized countries and it ought to be obsolete amongst us. But if transportation is to be retained, surely it is possible to send prisoners say from India to Burma and *vice versâ*. That would be transportation within the meaning of the word. If such a Committee as is asked for in this Resolution were appointed, this matter would be taken note of.

"Then there would be the question of the treatment of political prisoners. We deplore their crimes; we abhor them and express our utter detestation of them; but still they are prisoners, and, as such, they are entitled to the common treatment of all prisoners. In the Andamans there has been one case of a political prisoner who committed suicide; then there has been an instance of a political prisoner who has gone mad. These are the matters which point to the conclusion that the continuance of the Andaman Islands as a penal settlement is undesirable as it is inconsistent with modern ideas and the policy of Government. I am sorry that the Hon'ble the Home Member is not able to accept the recommendation of my Hon'ble friend; but it was time that the Government of India appointed another Committee to continue that work of beneficence and humanity which has eminently characterized the jail administration of British India."

The Hon'ble RAJA KUSHAL PAL SINGH:—"My Lord, in the West the policy underlying the administration of jails has undergone a great change. In welcoming the American Prison Association, the Governor of Virginia, the Hon'ble Mr. Claude A. Swanson, said:—

What a change has come over society. It is almost incredible that a century ago two hundred and fifty offences were punishable with death To-day reformation and charity have so encircled the world that there are only two or three offences punishable with death In olden times the one thought of punishment was revenge. To-day another element has entered, and that is reformation of the criminal, to make him a useful member of the society, doing his part in its progress and in its development. You cannot inspire a man to do right when he had bad surroundings, wretched food, foul air. Give him good food, good treatment, good ventilation and he will strive to continue those things.

"In western countries, vast improvements have been made in jail administration. Still, in England, people are agitating for a Commission to inquire into the conditions of the prison system. In an article in the *Daily Chronicle* Canon Morrison wrote:—

It is now nearly 20 years since the last public inquiry into the working and efficiency of our prison system was held According to precedent the time has now arrived for holding another inquiry of a similar character. As prisons and convict establishment, unlike almost any other department of public service, are by the nature of their case a closed book to the general public, it is essential that from time to time this grim volume should be opened so that we may see what is being written upon it. I believe that all sections of prison reformers should be united in asking for the appointment of a Commission or a Departmental Committee of inquiry. Such an inquiry would give the officials in the prison service the opportunity of showing to the public what they have done, and what they are doing on behalf of the convict population. It would give the Advocates of change an opportunity of pointing out in what direction they believe beneficent reforms can be effected. It would give to the prisoner an opportunity of explaining what imprisonment was to one who had actually experienced

it. And above all such an inquiry would enable the public conscience to satisfy itself as to the nature and the value of the system which at present it upholds for the repression of crime.

"We ask for a Commission because we want to get all progressive ideas incorporated in our prison system—because the Commission will go into the whole question of jail administration, recommend for adoption all good points of the jail administration of civilized countries which are suited to the conditions of this country, examine and express opinions on the question of convict-warders and co-ordinate the work on various experiments of the nature of improvements which are being tried in various provinces in India;—in short, because it will bring our jail administration up to date.

"As I am sure that the appointment of the Commission desired by the Hon'ble Mover will be attended with very beneficial results, I, therefore, gladly support the Resolution before the Honourable Council."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"My Lord, I have given notice of a Resolution somewhat similar to this one of my Hon'ble friend, namely, that a Commission may be appointed to examine the prison system, and I do not think that, after having heard the excellent statement which has been made by the Hon'ble Mr. Wheeler, it will be necessary for me to detain Your Lordship and the Council with any lengthy observations. But I would call the attention of Your Lordship and of the Council to one or two features which, in my humble opinion, need reform promptly, and which reform can be effected with little or no cost. By the way I do not at all think we are yet very near the millenium when society will altogether forgive offences committed against itself and in defiance of its ordinances. That millenium does not even loom in the distance in the imagination of the philosopher, and under the euphemistic name of retribution regulated revenge must and will continue to be taken for such offences. And even if it were possible to aim primarily and almost exclusively at the reclamation of the criminal, the spirit of revenge will not tend to disappear, but escaping from sanctioned machinery it will go back more and more to tribes and to individuals. Only the other day, in one of the most civilised countries of the world, the relatives of a murdered man were allowed special seats to have the glee of witnessing the execution of the murderer. Human nature being human nature, it will be long before we can expect that society will think of getting rid of this part of criminology. But in the meantime it is worthy of Government's attention to note the cry raised everywhere, and in this country especially, that criminals leave the jails more degraded and more determined to commit crimes, perhaps similar to those for which they were punished, than when they entered them. We can see this is chiefly due not because they are well-treated in jails, but because they are, in certain aspects at least, ill-treated. Their moral education is absolutely neglected. They are also subjected, in my opinion, to certain operations which are most degrading to them as human beings and as moral beings. In order to discover the concealment, if any, of forbidden articles, such as tobacco, *ganja* and so forth, every day these unfortunate convicts are subjected to personal searches which are most calculated to degrade them not only in the estimation of their fellow-beings but also in their own estimation. Then there is the problem of night employment. I believe these convicts are now expected to sleep from 12 to 14 hours a day. They are all locked up so early as 4 o'clock or a little later and they rise at 6 o'clock or shortly after in the morning. So much time ought not to be allowed for idleness and sleep. This time can be well utilised in giving them lessons in sanitation or in giving them the benefit of theatrical performances calculated to improve their morals and to make them ever to believe that there is a world outside the jail to which they would return and to which it is worth their while they should return better men than when they entered the gaol.

"There is one other aspect of the question to which I should like to call special attention and that is the treatment of female convicts, especially in the Andaman Islands. I have credible information, which I have also verified, that in the penal settlement of the Andaman Islands what are called convict unions and marriages are allowed. It is well known that most of these so-called marriages are between men and women who have already been married in India while free, and, if we could carefully examine the question, to my mind almost all these marriages appear to be absolutely illegal and all certainly undesirable. It is said that occasionally some trouble is taken in getting divorces from the husbands of the female convicts before these marriages are allowed by the authorities, but if we examine these so-called divorces, they will be found to be not quite according to the law that prevails in India or the customs that obtain here. The attending and resulting circumstances of these marriages were, once upon a time, examined by an officer of the Indian Medical Service and he published his views in considerable and interesting detail. I do not think it necessary, or even desirable, to go into those details now; but for my part I seriously object to these unions being brought about among convicts. I cannot understand under which particular head of prison administration this principle arose; is it retributive, deterrent or reformatory? It is none such, I should think. Treating it as purely a question of business, I am sorry to say—and the same Medical Officer, Colonel Woolly I believe, is my authority for saying it—I am sorry to say that these unions are utter failures. Before these unions are allowed, medical examinations have to be undergone and medical certificates secured by these people, but in spite of all that the Medical Officer in question says that ordinarily the fruit of these unions are idiots and imbeciles, and that the parties are often diseased and lead a life in every way most demoralising not only to themselves but also to the convicts in the barracks. I cannot understand how and

when these things arose and have been allowed. A time may arise when very nice and interesting questions will come up before the Courts in India in connection with these unions. Some of these so-called remarried women do return to India. Let us suppose that they sue and sue for maintenance. Let us suppose that these convict marriages are availed of as defence by husbands or others on whose property the maintenance, if allowed, would be a charge. I believe that no Court will accept these so-called sanctioned unions and marriages as not prohibited and illegal and as not constituting misconduct on the part of the woman disentitling her to the maintenance asked for. If this defence is pleaded, the defence will, I believe, be clearly allowed. Other and more interesting questions may also arise to be discussed, in connection with the law of inheritance, by kinsmen and kindred. Let us assume a case where one of these 'regulation-born cousins' from Port Blair comes to India and claims property as a *bandhu* or collateral. What then? I see no difficulty in imagining that Courts will easily find against the claimant, notwithstanding that he is the offspring of an union brought about under the auspicions of Government. I mention this—I simply mention all this—to show that a prompt inquiry and remedy are needed. I believe it is time for abolishing the punishment of transportation for women altogether. Perhaps it is time to abolish transportation altogether in India, as it has been abolished in England. The penal settlement in the Andamans does not act at all as a deterrent. On the contrary, it is a well known fact that the Indian criminal population prefer transportation to prison life in India. This is just one of those questions which might be considered by a Committee. Why is it that prisoners prefer to go to the Andamans? This is a very disquieting feature of prison administration in India from every point of view. Independent of the great necessity there is admittedly for the appointment of a Commission for a searching inquiry into the whole system of prison administration in India, this unique system of the convict unions, I have just mentioned requires prompt treatment. This system is a thorough failure and, besides, has all the horrors of Grant Allen's doctrine without the poetry and romance of it."

The Hon'ble Mr. SURENDRA NATH BANERJEE:—"May I be permitted to make a correction. I took it for granted that the Hon'ble the Home Member would oppose the motion. I think he is entirely in favour of the motion and I retract that statement. I am very sorry that I should have made it before hearing what he had to say."

The Hon'ble Sir REGINALD CRADDOCK:—"It has often been my duty to oppose Resolutions made by the non-official Members of this Council, but in doing so I have always endeavoured to show that this opposition was not due to any original sin on my part, nor even to official perverseness, nor to any want of appreciation of the motives which have inspired particular Members from time to time in moving us to take the action which they recommended; but that in each case, for reasons explained, it was not possible for the Government to accept the particular recommendation which they had brought to our notice. To-day, however, I am in the happy position of being able not only to express sympathy with the Hon'ble Mover of this motion but to accept this Resolution on behalf of the Government. I trust that this ray of sunshine will for once brighten even the chronic state of disappointment to which the Hon'ble Mr. Banerjea has so often given expression,—so chronic was it that he was led just now to assume that this Resolution would as a matter of course be opposed by the Government before I had had any opportunity of making any statement on the subject.

"The Hon'ble Mr. Wheeler has given the Council an account of the various inquiries that have been instituted from time to time into jail administration and into our penal system, and I need not repeat that history. The history of penal administration in the world at large has been a history of gradual transition from mediæval practices of torture chambers, underground dungeons and heavy chains on through systems of cranks and treadmills to the more modern system under which the prisoner is given hard and deterrent labour but on useful work, and down to the present day ideas of converting prisons from places of punishment, pure and simple, into places of punishment with reform, where the convict is deprived of his liberty and is punished for his crime against society, but in which efforts are made to keep in view an ideal of reform whereby a pest to society may in time become a self-respecting and law-abiding citizen.

"This is an ideal, My Lord, with which, as one might expect, Hon'ble Members of this Council, as indeed all right thinking men, are in complete sympathy, but it is an ideal in respect of which many serious difficulties beset the path of the reformer. Obviously if the prison were made too attractive, imprisonment will cease to be a terror to the evil-doer and crime will be found to increase. Again, a treatment which will suit one prisoner will be utterly unsuited to another. If all were treated alike, it is as if a physician should prescribe a fixed prescription for every sick man in his hospital. You want to escape that degree of severity which will harden the novice in crime, and yet avoid that degree of leniency which will make the already hardened criminal laugh at the restraints of prison life. In India we have been steadily working towards more humanitarian treatment. We have made such strides in sanitary arrangements that the jail is often the healthiest place in the whole town. We have treated our sick prisoners with almost paternal care and solicitude. We have steadily eliminated and reduced to a minimum those severer punishments against which the charge might be brought that they are brutal or brutalizing. We have tried to create a greater sense of self-respect by stimulating good behaviour and steady industry by means of marks qualifying the prisoner for remission of part of his

sentence, and by enabling the more deserving convicts to gain privileges and to exercise some responsibility as convict overseers and convict warders. We have started reformatory schools for young criminals; we have consistently discouraged the imprisonment of youthful offenders by our magistrates; we have isolated adolescents from adults; we have endeavoured to separate as far as possible habituals from casuals. But in spite of all these vast improvements in the administration of jails, in spite of all the strenuous labours of so many humane and hard-working Jail Superintendents and Inspectors-General of Prisons, it cannot, I am afraid, be said that the atmosphere of a Central Jail is such as to inspire men with a desire for better things.

"The very best Code or Manual providing by regulations for incentives to improvement and reform is wrecked if the wrong treatment is meted out to the wrong prisoner, if extra harshness is applied to the men requiring gentle methods for his reform, or if misplaced indulgence is given to men for whom sterner measures are necessary. If instead of honesty and industry being the royal road to privileges, concessions and earlier restoration to liberty, these benefits are in actual practice more readily gained by the exercise of cunning or craft, by corruption or intimidation, then the chances of reform must inevitably be reduced to a minimum, and there is more fear that what is good in a man will become bad, than hope that the bad man will become good.

"I do not for a moment go so far as to assert that all these earnest and zealous endeavours of Government and its officers to reclaim the criminal, and to make Jail discipline a means of reform, have gone for nothing. Far from it. They have done immense good; they have been most useful and essential as stages in the road to progress. But having achieved these improvements, we cannot stand still; and we must concentrate our efforts on purging jail life of its blots and its blemishes, and we must think out and further a system which will tend to reduce crime and at least give better opportunities to criminals to become useful citizens.

"The various Local Governments of recent years have been taking steps in the desired direction. Among the most prominent of them are the Governments of Madras and Bombay, the United Provinces and the Punjab; they have all made special advances in the direction desired, some Governments have tried to introduce religious and moral training in our prisons, at present entirely lacking; others have started Borstal institutions; others have seconded, as far as they could, the noble efforts of Mr. Booth-Tucker and the Salvation Army to uplift the criminal tribes from the slough of despond in which it has been their hereditary fate to wallow. All honour to efforts of this kind by whomsoever made! Whether by Christians, Hindus or Muhammedans, we shall always welcome self-sacrificing efforts of this kind when accompanied by organising ability in so good a cause. But praiseworthy as have been these efforts and advances, we are still only on the fringe of the question; even in Europe and America, the treatment of crime and criminals is even yet at an experimental stage, and any advances to be made must be deliberate and cautious. Large schemes of reform may entail heavy expenditure, and we should feel assured of their success on a smaller scale before we embark upon them on a large scale. The state and society owe a debt even to its criminals, but it must not forget its sense of proportion, and devote to the criminal large sums of money which are still more urgently needed for the poor and illiterate among the free population. Nor can our examination be confined merely to the details of prison management. It must survey also the penal system. The punishments prescribed by the Penal Code, so far as prisoners are concerned, are only three; transportation, rigorous imprisonment and simple imprisonment; these differentiate to some extent between the more heinous and the less heinous offences but they scarcely differentiate at all between the degrees of criminality of the offender, which may vary enormously within the same section of the Indian Penal Code, and even within the same sentence imposed by our Courts. It has been my lot to inspect many jails from time to time, and I have recently returned from a visit of inspection of the Andamans where I have studied as closely as time would permit the system in force in the Penal settlement at Port Blair, and nothing struck me so forcibly as the fact that our penal system is still far too rigid and makes no sufficient attempts to differentiate between crimes committed in the heat of passion and cold, calculating crimes implying a vicious and degenerate nature. The compartments into which criminals are divided are still far too few; the diagnosis is too rough and ready; and the treatment too uniform. We have to devise separate treatment for the confirmed criminal, the hardened miscreant and the seemingly hopeless degenerate, and separate treatment for the criminal who, though he offended against the law in a moment of passion or sudden temptation, is still left with some self respect which may deter him from sinning again. We have to aim at providing a period of probation and a place of probation during which a man who appears desirous of reform may have the chance of proving his sincerity under conditions which will remove him from further contamination or tempt him to lapses. We have to try and remove as far as possible those causes which tend to make him immoral and corrupt, and we have to try to awaken in him those incentives which make men honest and keep them so. With regard to the remarks made by the Hon'ble Mr. Vijiaraghavacharior in respect of the Andamans, any examination of penal system will certainly include a full and thorough examination of the penal system of the Andamans, including especially the system of convict marriages to which he has referred

"These, My Lord, are the considerations present in the mind of Government and it is on these considerations that the Government accept the Resolution. They consider that the time is ripe for a further review of our penal system and for one more examination into

the methods which promise most success, and they think that this probably can best be done by a Commission on which, amongst others, Indian non-official opinion should find a place. But before they can take action in the desired direction, there are points about the reference to be discussed with Local Governments and the matter will have to be referred to the Secretary of State. I trust that the Hon'ble Mover and those who have supported him will be gratified with the reception given to this Resolution, and that they will be re-assured, if they had now any doubt, that the Government in this matter is as anxious as they are to make a real step forward in applying to Indian conditions the most recent lessons of prison administration both here and abroad, and that they desire to adopt the most enlightened policy that the circumstances of the country may permit in respect of those measures which tend most to reduce the manufacture of criminals, and will contribute best to their restoration to the path of self respect and honesty. Our wishes and those of the Hon'ble Member may be expressed in the words of a poet who is very frequently quoted in this country:

'That men may rise on stepping stones
Of their dead selves to higher things.'"

The Hon'ble Mr RAMA RATNINGAR:—"My Lord, I am exceedingly glad that I have had yet another opportunity during the course of this Session to offer my most heartfelt thanks to Your Excellency's Government for accepting a Resolution moved by a non-official Member of this Council. I have always been of opinion that when our demands are reasonable and moderate, Government is generally ready to give them favourable consideration. My present experience only confirms that opinion. My Lord, by accepting the Resolution just moved, Your Excellency's Government has taken a step in the right direction and placed millions of our fallen and toiling fellow-creatures under a deep debt of gratitude."

The Resolution was put and adopted.

The Council adjourned for lunch, and after lunch, the Hon'ble Sir Harcourt Butler presided.

RESOLUTION ON RECENT RAILWAY STRIKES AND SYSTEM OF RAILWAY MANAGEMENT IN INDIA.

The Hon'ble Mr. VEHARAGHAVACHARIAR:—"Sir, the Resolution that stands in my name is the following:—

That this Council recommends to the Governor General in Council the appointment of a representative Commission for the purpose of investigating the causes and attending circumstances of the late strike on the Madras and Southern Mahratta Railway and other strikes or threatened strikes about the same time, whether in sympathy with it or due to other causes, and generally for the purposes of inquiring into the system of Railway management in India, and for making a report thereon with power and instructions to include in their report their views and recommendations as to the advantages and disadvantages, in public interests, of Government management of Indian State Railways and of the development of future Railways by Government itself.

"The prayer of the Resolution is the appointment of a Commission. The Resolution consists of two parts, a prayer for an investigation into the causes attending the circumstances of the late strike on the Madras and Southern Mahratta Railway and other strikes whether in sympathy with or due to other causes, and next for an inquiry into the whole working of railway administration in India, with special reference to the advantages and disadvantages of Government Management of Indian State Railway. Sir, I may remark that though the strike is now several months old even at this distant date the public are not in possession of sufficient information as to the causes of the strike, how the strike ended, and how it was disposed of. Even at this distant date I find, whenever I take an opportunity of talking on the subject, whether to the public generally or to the railway employés, there is a keen feeling. I desire to state that owing to the absence of any public inquiry, and for want of authentic information, the public are under a very uneasy feeling that there was somewhere some serious mismanagement. On the whole the general feeling and sympathy is with the servants of the Railway Department and this sympathy receives strong support from the mystery in which the whole inquiry is enveloped. I need say no more on the subject than that the public have a right to know the cause of the strikes. There are also charges and counter-charges brought by both sides, such as, about the suppression of telegrams; and that the people affected were not given a fair opportunity of representing their grievances.

"There is a still growing discontent among the employés of the Madras and Southern Mahratta Railway and, so far as I can judge, they have more or less the sympathy of the public. The second part of my Resolution, while related to the first, yet stands on a wider and deeper basis and it asks for an examination of the whole system and as to whether in the public interests Government management of Indian State Railways is not essentially necessary and whether the development of future Railways cannot be taken over by the State itself with great advantage. This is a great problem and as to its solution I feel considerable diffidence in offering my own opinion. Apart from personal incapacity, I have not had either the experience of the necessary training on a matter so technical. At the same time I have deemed it my duty and necessary to place before this Hon'ble Council the general feeling on this question obtaining among my country-men. It is not always easy

to get exact expert opinion on matters of this kind, and as I shall be at a considerable disadvantage in the treatment of this subject, I ask the Council to extend to me its indulgence, despite my shortcomings. It seems to me that the question of the nationalization of railways has become one of the questions of the day; it occupies a foremost place in the ring of public questions in almost all countries, including England. The countries in which company management obtains or is still predominant are fast dwindling in numbers every year. The latest addition to the family of great nations is Japan. It took up the nationalization of its railways soon after the Russo-Japanese war and the latest phase is that it has taken to the municipalization of its tramways. We all know that tramways are to a town what railways are to the country. Ever since the time when the locomotive steam-engine was perfected by Stephenson various railway policies have been pursued throughout the world. I need not detain the Council with a statement as to the origin and development of this magnificent product of modern science. I need hardly mention that, although the claims is disputed by France and America, this was the invention of England. I forget who it was that said that 'the child opens the lid of the kettle, dreading to the steam from within, for sport; the housewife for use; but James Watt for Science.' And James Watt devised and perfected the stationary steam-engine. From stationary to locomotive steam-engine the path is natural in the field of science. The locomotive steam-engine was brought to perfection by George Stephenson, who was the immortal driver of the first train which ran, I believe, in 1825, from Stockton to Darlington. At that time, curiously enough, the people of England did not take kindly to the idea and to the novel enterprise—I am only explaining the accident of company management and private railway construction. The people of England, high and low, even the Duke of Wellington, were hostile to this great device of transportation. The greatest difficulties in the way of construction of railway lines in England were thrown by the landlords. They not only demanded exorbitant rates for their land but frequently resisted surveys. This information will be found in a book of Herbert Spencer called 'Railway Morals and Policy.' Hence it was no wonder that the English Parliament did not think of State construction and State management of railways. The people spelt ruin to every trade and calling and their jealousy mingled with their ignorance and prejudices. As to railway construction in this country, the first proposal came from a Company about the year 1843-44 during the regime of Lord Hardinge. At that time the Government did not know exactly the possibilities of railway enterprise in this country. India was then still in the making, geographically and politically. The British India of that time was not the British India of to-day. However, the Company's proposals were subjected to much scrutiny and criticism and at the end with some modifications accepted. But the leading powers that the Government of India from the first reserved were the power of control and the power of purchase at particular periods.

"That has continued to be the leading policy; that is, the power of the State to purchase railways on certain conditions and at certain stated periods, has all along remained the bedrock policy of the British Indian Government. Then as regards actual management, there have been various phases: at first it was entire management by the Company under the guarantee system; then, for about ten years, from 1869-70 until the time of Lord Ripon, both construction and management were entirely by the State. Certain circumstances over which the Indian Government had no control, made it necessary to relapse into the old system of Company construction and management, and that continues more-or less to be the policy of the present day. My humble submission as regards the whole question is that Company construction and management, which arose in England under very special circumstances, came to India quite as an accident, and not that Government, of set purpose and firm policy, wanted Company construction and management. It is worthy of note that the Government of Southern Presidency at this time asked for an experiment to be made by the State itself without any connection with a Company, to construct, maintain and develop its own railways. The proposals were sent home, but were vetoed on grounds which appear to be more orders than reasons. It was said that such a policy would not invite English capital in India, and also that the Madras Government would not be effectually able to exercise the necessary control from instructions at home while the Court of Directors and the Board of Control could do it better at home. These are the two grounds on which the proposals of the Madras Government were vetoed. It was Lord Lawrence afterwards who wrote a very able minute on the question of Company railway *versus* State railway, strongly advocating the entire reversal of the existing policy and replacing it by a system of State construction and State management. His policy was accepted by the Duke of Argyle and remained in force for ten years. Meanwhile difficulties arose; famine, war, the currency question, the borrowing powers of the Indian Government, all these conspired to make the Indian Government give up the new system and relapse to the old system of Company construction and management. The question of railway policy may be dealt with under two or three heads, absolute autonomy by private agency as in the United States, limited autonomy by such as in England, and entire State construction, State management and State development, as in Belgium and Prussia. I contend that the system obtaining in Belgium and Prussia is the best, having regard solely to public welfare. So far as the system which obtains in India is concerned, it is a mixture of these three systems. It began with Company management, including Company ownership; but the ownership was actual for Companies and potential for Government, and gradually and eventually it has become both actual and potential State owner-

ship, and management is now partly by the State and partly by Companies. I think the time has now arrived for a final decision as to whether this mixed management should be continued at all, and whether a sound State management of all the railways could not be devised. I need not quote any authority for the position I invite Government to assume, but I believe the Special Commissioner for Indian Railways, Mr. Thomas Robertson, recommends, in my humble opinion, by implication, State management. What he says is that mixed management is wrong; that we must either go back entirely to Company management or entirely go to State management. I think it is now too late to go back to entire Company management and quite undesirable too, if possible. Elsewhere he says that a State line is an object lesson, and as a model of good management is necessary. Putting the two statements together, I take it that his recommendation is that the State should take the management of all the Indian railways into its own hands. Volumes can be written about this great and important question. I would call the attention of Hon'ble Members to a few points in the Indian railway administration, which, I believe, will show that the companies have not as yet achieved and will not, in my humble view, ever achieve all the possible and necessary reform which the State alone can achieve. The management of Indian railways by Companies was never up-to-date in comparison with the advanced countries of the world. We will take a few instances. As regards fares and rates, the same high authority institutes a comparison between fares and rates in England and America, on the one hand, and rates and fares in India on the other hand, and says, having regard to the cost of construction and the cost of working, Indian rates are excessively high when compared with the rates in those countries. I may here note that he forgot to take one other important factor into consideration, namely, the purchasing power of money in these three countries. If he had taken that factor into account, he would have found that the rates in India are much higher than he found them to be. Then we have the doctrine about the minimum rates. This is an extraordinary doctrine, and is entirely a creature of the guarantee system. Under this system, when any Company thought that it would not get dividends beyond the point guaranteed, or even up to that point, it was not to their interests to so work the Company as to secure a good dividend below that point, because they were sure of the guaranteed proportion from Government, hence the Government in the taxpayer's interest was obliged to devise this means of minimum rates. This unsound doctrine will be wholly unnecessary if Government takes the entire management into its own hands. The next point relates to the establishment of a railway clearing house. In England, the establishment of a railway clearing house has done immense good in saving labour, time and cost, and the saving of the cost was from 30 to 50 per cent. The establishment of a clearing house for railways in this country was once proposed by the Government of India, but the Companies resisted the attempt, and as usual they had the best of it with the Secretary of State. The Secretary of State did not find sufficient evidence to agree with the Government of India, and the proposal fell to the ground. Nothing shows more clearly than this that the Government of India has been on the whole powerless in its relations with the Companies in effecting reforms in the management for the good of the people of India. When railway enterprise began in this country it was under the auspices of the triple government: the Board of Control, the Court of Directors of the East India Company and the Government of India. Occasionally the Board of Control and the Board of Directors were hostile to each other in this connection as in some others, and this was often beneficial to the Government of India. But now the triple agency has become a dual agency, and it is not for me to say wherein lies the greater strength. All that I say is that if the management goes entirely into the hands of the Government of India, the Government of India will have exclusive diplomatic influence with the Secretary of State. At present the Companies have tremendous influence with him and in England generally. The directors and large share-holders are in both Houses of Parliament, and, whether we know it or not, in railway matters between the Secretary of State and the Government of India, the Companies must have and will have the best of it. The entire management by the State will annihilate this incubus of unseen force acting between the Government of India and the Secretary of State in England to the immense prejudice of India.

"The next point I wish to take up, Sir, is Company management in reference to third-class passengers. The chronic over-crowding of third-class passengers still continues. The condition of the Indian third-class passengers from the moment of their attempt to purchase tickets up to the time they alight somewhere and hand over their tickets is very miserable. The manner in which tickets are issued to them in almost all the stations is pitiable in the extreme. Tickets are issued only a few minutes before the arrival and departure of the trains; many hands are often put forth through the same window at the same time and the issuing clerk beats their hands off often and they cry out 'I gave this money, and I gave that sum.' Ruskin somewhere humorously says that 'Railway travellers are like living parcels transmuted from human beings and they for the time being part with all that is noble in them.' This is literally true of Indian third-class passengers. For sitting accommodation and even for standing accommodation they have to quarrel with one another, and the rowdies have the best of it, while the women and children have to shift for themselves as well as they can. Then, if some of these women and children have jewels on their persons, their place in the Indian third-class carriages cannot be said to be the safest in the world. No sensible Indian thinks of sending his wife or daughter or sister unprotected in the railway carriages. Now this is a state of things

which could, and ought to, be put a stop to. The state of accommodation and degree of comforts for third-class passengers have greatly improved in several countries where women passengers of third class are attended by women servants with milk for infants and ready to render first aid whenever necessary. Not to mention the dirt and wet and the insanitary condition of third-class compartments due to over-crowding, I venture to say that Indian third-class compartments are still as far away as ever from the bowers of Paradise Regained.

"Now I come to the first and second class carriages. I cannot for a moment understand why both these two classes exist. There is very little difference between the first class and the second class carriages, and yet the fare for the first class is double that for the second. If the fare for the second class is proper, that for the first class is exorbitant; if the fare for the first class is right, that for the second class is unduly low. And these two sets of carriages are often empty and greatly add to the dead weight of trains, and it is time the second classes are abolished. On the other hand, the third class carriages, by whatever name we may then call them, need considerable improvement from every point of view. To my mind we want another and a cheaper class, a class for labourers in India. This can only be done by Government in public interest because, for some time in the beginning, there may appear to be a falling off in the dividends and no Company will introduce this reform. We want labourers' trains for two purposes, for taking people to short distances during harvest days, ploughing days and so forth from congested portions to portions where labour is needed. We also want labour to be taken from one part of India to another part, say to coffee plantations, tea plantations, etc., on very cheap return tickets. This will also affect the problem of emigration to the West, the Far West and South West. This Railway improvement will put one means in the hands of Government to deal with the problem of emigration in a very satisfactory way. There is, on the one hand, a great and increasing demand for labour by the planting community and other communities, I will say even by the mercantile community in India, and on the other hand, we have people leaving this country and going places where, if they are sensible, they ought not to go, quite apart from the difficulty and even impossibility of obtaining their legal and constitutional rights there. One way of putting a stop to this kind of emigration or diminishing it seriously will be to create such easy rates as will induce these people voluntarily to go throughout the length and breadth of India and enable them to return to their homes when there is no work for them. This will also do away with the special legislation already secured still often demanded by planters.

"The most important point I wish to call attention to is that State Railways will be the means of providing employment for a large class of the people of India, educated, semi-educated and not at all educated, to a degree which the Companies have not thought of and never will think of. This is a very important aspect of the whole problem. It would be highly beneficial to the whole country economically and I would even say politically. We have often heard it said that it is dangerous to leave educated people and half-educated people unemployed. Now this is a department which answers the purpose very well. The discipline there demanded is inferior only to the discipline demanded in the Army and the Navy. The discipline to which these people would be subjected if they wished to remain in the department would be highly beneficial in developing their moral character. That is one gain in itself and a very great gain. On the other hand it will also develop talent in the highest degree, administrative talents to which no Royal Commission, no witnesses before them, need object because it is highly non-political. Being non-political, I certainly ask for a system in which the people of this country, of every race and creed, including the domiciled community will have opportunities for finding food, and what is more important, for finding an outlet for the play and development of their talents to a very remarkable extent. We have heard of American railway kings; apart from the abnormal influence which they exercise, their talents are developed to a degree seldom reached by a President. They have got so much room to develop talents, notwithstanding American railway policy is a vicious system. I do not ask for the introduction of the American vicious system of railway management, nor do I call for the creation of railway magnates and kings such as they have in America and due in part to the very vicious system there, but native talent will be developed to a degree hitherto not attained generally in this country if the present mixed and unsatisfactory policy is abandoned. Company management will not provide for such play and such development for the children of the soil. I again repeat that, when I say children of the soil, I include all those who are resident in India whether or not they are the natives thereof. Now this vital aspect of the future railway policy cannot be lost sight of, and must occupy a prominent place in the reference which I ask Government to make to the Commission.

"I forgot to allude to the doctrine of risk note. I have never been able to understand it. The Railway says 'if you give me certain rates I will be responsible for due delivery, but if you give me inferior rates, I will take your things to be carried, but if I lose them or damage them I will not be responsible.' The custom in most other countries is more natural and equitable. It is that for reduced rates they give guarantees up to a particular stage, for higher rates they give more. But in India they would give none at all for inferior rates.

"Another aspect is this; rates fixed hitherto were often influenced by rival doctrines and rival policies between Chambers of Commerce in India. My belief is that Indian

railway management has not yet been affected by general public opinion at all; but to a very limited extent only by Chambers of Commerce. In Prussia and some other places they have advisory boards to work along with the Minister for Railways; advisory boards representing every industry, such as agriculture and mining. These representatives form together advisory boards and in consultation with these advisory boards the Minister of Railways works with the latest and freshest ideas ever in public interests, and the result has been stated to be in the highest degree satisfactory. Only the other day one of the prominent Ministers in England, Mr. Lloyd George, praised the system in Prussia to an extent which I have never before read.

"I think, Sir, it is possible to adduce more points and more arguments in support of my position. But all I pray for at present is to ask for a Commission to examine the whole question.

"I do not at all ask that the lines I have indicated should form the basis of a policy to be adopted by Government at once. I ask only that a Commission with a full scope of reference ranging over the whole policy of railway administration may be appointed. This Commission will have a hard task and will have to examine the whole railway administration from varied standpoints. The future of railway policy, if I may venture to predict it, will be exclusive State management and development *plus* District Board Railways of local interest on gauges of 2 ft. or 2ft. 6 in., and small feeder lines of *swadeshi* enterprise, a rupee enterprise, if I may say so. This will, I believe, be the future of Indian railway policy. Sir Francis Spring who is the author of 'District Board Railway cess' and of an excellent pamphlet on light railways is responsible for the statement that the future of all Indian railways would be trunk arterial lines *plus* light feeder lines of local interest to the District Boards. But in Southern India, which is the pioneer of these District Board Railways, there is a very strong feeling against District Board Railways being constructed and managed by Companies. A cursory inquiry there would show that they distrust Companies. What they want is management by themselves or management by Government. As for management by themselves they have not got sufficient number of trained men, and that is due to Indian railways having been hitherto managed by foreign Companies. That feeling against Company management is very acute, and being so very acute the District Boards are unwilling to hand over the moneys which they have got into the hands of private Companies. I believe, Sir, Hon'ble Members must have noticed that when Mr. Priestley came over last year or the year before and visited various centres in Southern India, in view to secure the moneys and co-operation of District Boards, everywhere he met with resistance. Tanjore, Salem and a host of other places—everywhere he met with resistance, and the Madras Government is quite convinced that there is a strong genuine feeling against Company management in the case of District Board Railways.

"Now it is often said that Hindus, and when I use the term 'Hindus', I mean the natives of this country—the Hindus bury their moneys and eat up their gold moneys—that is the latest story. Therefore you must create, wherever you can, such a policy as will make them trust you and decline to eat and decline to bury their money and invest it in these undertakings. But if you continue to leave this policy still in the hands of private Companies, I am afraid the burying and eating, at all events the story as to eating, will go on.

"There is only one more point to allude to and I have done. I have not been able to have access, now, at all events here to the literature on the subject in possession of Government of India from the time the railway policy was introduced in India in 1843 or 1844 up to the present day. But among the file of the literature you will find Minutes and Despatches strongly advocating State management, State construction and State development to the exclusion of private Companies. I respectfully submit that, for all these reasons, I have made out a sufficient *prima facie* case for an inquiry to be instituted by a Commission."

The Hon'ble MAHARAJA MANINDRA CHANDRA NANDI OF KASIMBAZAR:—"Sir, Railways in India play a large and important part in the affairs of the country and their smooth working is a matter of the most vital public interest. Railway strikes in recent years have been reported from different parts of India. It is not very long ago that a strike on a large scale occurred on the East Indian Railway and the resources of the Administration were taxed to the utmost to prevent a deadlock. An independent inquiry by a Commission seems to be called for in the interests of the Railways themselves.

"The latter part of the Resolution recommends that the Commission should be instructed to report on the advantages and disadvantages of Government management of Indian State railways and development of future railways by Government itself. These are also large questions and may well form the subject of inquiry by such a Commission as has been suggested by the Hon'ble Mover of the Resolution. While the Council is not asked for an expression of opinion on the cause of the strikes or the management of the railways, it is asked to recommend an inquiry into the whole question.

"I beg to support this Resolution."

The Hon'ble Mr. ABBOTT :—"I beg to give my emphatic and whole-hearted support to the first part of the Hon'ble Member's Resolution. I am sure I am voicing the desires of the whole of my community throughout India. The results should give the

public an opportunity to judge whether the employers or the employés in the late strike were to blame and further the Commission might suggest some means to prevent strikes in future which affect the employé as much if not more than the employer.

"I regret I am unable to support the second part of the Resolution. The splendid management of the Great Indian Peninsula and East Indian Railway Companies in many respects might be followed with advantage. Besides it would be interfering with private enterprise."

The Hon'ble Sir T. R. WYNNE:—"I have listened most carefully to the Hon'ble Member's speech, particularly with reference to the reasons he gave in support of his proposal that Government should appoint a Commission to investigate the cause and attending circumstances of the late strike on the Madras and Southern Mahratta Railway and other strikes about the same time on other Railways.

"The assumptions underlying the proposal would appear to be from what the Hon'ble Member said, that the Railway Administrations concerned were somehow responsible for having brought about the strike, that an inquiry would show in what manner they were to blame and would enable Government to insist on better treatment in the future. In other words, the Hon'ble Member apparently thinks that, if his proposal was accepted, India would have practically solved the problem which no other country has yet been able to settle, namely, the prevention of strikes.

"As a preliminary it would be useful for Hon'ble Members to recollect what was actually the extent of the strike on the Madras and Southern Mahratta Railway. It was not a strike of the whole of the staff employed on that Railway. It was confined to a section of the Railway and to the men of one Department only.

"Now, as a means simply of ascertaining the causes of the strike, there is no need for a Commission. The Government of India and the Railway Board were in closest touch with the Agent of the Madras and Southern Mahratta Railway and other lines affected, both before the strike occurred and during the period the strike lasted. The commercial community of Madras, who being on the spot, had special opportunity of knowing both sides of the case, fully supported the Railway in resisting the strike.

"Sometime before the strike occurred, there had been indications of some trouble on a section of the Madras and Southern Mahratta Railway. I myself went down to Madras personally to discuss the matter with the Agent of the Company. He invited representatives of the working men of each department to meet him, and he discussed their grievances with them. He met them as far as he could, and in fact treated them with every consideration. Just before the strike took place, it appeared that differences had been adjusted and were in course of settlement, and there was no reason to anticipate that any strike was likely to occur.

"Now, if the men were suffering from legitimate grievances which they could not get remedied, the presumption is that the whole of the staff on the Railway would have struck. This, however, did not happen. Only some of the men in one department struck and not all of them, and as they were all working under the same conditions of service, it is clear a good proportion were quite satisfied with their treatment by the Railway.

"The strike on the Madras and Southern Mahratta Railway was, I have no doubt, largely influenced by the example of the latest development of labour tactics in other countries, namely, a large combination of labour striking in sympathy with the object of paralyzing the trade of the country and so enable the strikers to demand any terms they liked, reasonable or unreasonable. When men in different classes of trades and employment will join in such a movement, it is called 'Syndicalism.' After the strike had begun, the employés of most of the Indian Railways were also asked to strike, and it will be recollected that the men on other lines, except those of the Great Indian Peninsula and Bombay, Baroda and Central India, with sound sense refused to be drawn into the movement, and on these two lines the sympathetic strike was partial only and confined to sections and soon terminated. A Commission would secure very little information on this point, as the evidence would not readily be forthcoming.

"Yesterday I was reading in the English *Times* a very interesting account of the recent strike in South Africa. Dealing first with the cause of the strike the writer said 'the ostensible *casus belli*, the alleged grievances of the railwaymen was a mere side issue.' It was precisely the same in reference to the Madras and Southern Mahratta Railway, the men had had their grievances inquired into and remedied as far as possible, and a certain number of them were unwise enough to strike for other reasons than to secure the removal of alleged grievances. They were the unfortunate pioneers of syndicalism in India.

"In the circumstances I have detailed, there would seem no object in appointing a Commission of inquiry to ascertain the cause of the strike. Such an inquiry would not elicit more information than we now know, and it would most certainly revive feelings which have now subsided and arouse antagonism between the men and their employers for whom they are now willingly working, and this could only lead to future misunderstandings.

"I now have to deal with what I imagine to be in the Hon'ble Member's mind, namely, the idea that an inquiry would enable a scheme to be propounded which would prevent strikes in the future.

"While interference by Government in the relationship between employers and employés, whether by direct action or by means of a Commission appointed by Government, may sometimes be necessary, it must be remembered that it must always be a very serious matter which is bound to have far-reaching effects. And I would point out that the Railway Commission on Railways now sitting in England is expressly precluded from considering in any way the relations of Railway employés with their employers. As illustrating this point, I would refer to recent events in England. Some two years ago there was a threat of a general Railway strike. Government intervened, wages were increased, but the price paid was that Government had to undertake to bring in a Bill in Parliament authorizing Railways to raise their rates to cover the extra expenditure Railways had to meet in paying higher wages. Though the strike was staved off for a time, the Railway situation in England is still at the present time anything but satisfactory, but trade had paid a considerable price for Government interference in the higher Railway rates which are now being levied.

"Besides this risk Indian trade would have to face, if this Commission was appointed, I am of the opinion that instead of preventing strikes in the future such Commissions would tend rather to encourage their repetition.

"Every class of employment always has grievances. No Commission of inquiry could make recommendations for settling grievances, some of which for financial and commercial reasons could never be removed. But a Commission such as proposed which is very liable to act on the principle of compromise would in all probability recommend that certain concessions should be given.

"What would then happen? If a Commission was appointed to inquire into one strike, it would have to be appointed to inquire into every strike. The employés of other railways would at once realize that a new way of dealing with strikes had been introduced which was very much to their advantage. They would see they ran very little risk in striking as they would at once be offered a Commission of inquiry as a bribe to resume work out of which they would be sure to get something.

"In other words, to agree to Mr Acharjar's proposal would tend to weaken dangerously the control of railway employés by their own administrations and to centre it in Commission which would determine all conditions of employment and pay and which would be demanded on threat of strike or by actually striking whenever the men thought they would like to see if they could get better terms. This would be a most serious state of affairs, and matters could never be allowed to drift into such a position.

"There is certainly no need to run these risks in India without absolute certainty that they would be compensated for by other much greater advantages none of which can I see. India, at the present time, is a country in which strikes are very few and far between, and I see no reason to anticipate any change if Railway Administrations are not interfered with unduly.

"In the matter of preventing strikes the world has so far not discovered any method of preventing strikes. Conciliation Boards were introduced some seven years ago in England, but railway employés have now given notice to terminate the Agreement. Legislation has been tried in several countries, but this has not prevented strikes occurring. The latest method employed in South Africa, based on first principles, has certainly rapidly stopped a strike, but it is doubtful if it is applicable to other countries.

"Employers and employés will always have different views about pay and conditions of work, and the advice given by His Excellency the Viceroy, when replying recently to an address in Madras, seems to me to indicate the line of action which is most promising of good results.

"His Excellency's advice was that, if employers and employés would cultivate a better understanding with each other and endeavour fully to appreciate the grievances on one side and the difficulty 'which sometimes exists in removing them on the other side, we should hear less of strikes.'

"I can assure Hon'ble Members that Railway Administrations in India are only too anxious to cultivate this better understanding, and are doing their best to keep in close touch with their men and treat them with fairness and consideration."

The Hon'ble PANDIT MADAN MOHAN MALAVIYA:—"Sir, there are two aspects of the question which has been raised by this Resolution, one dealing with the prevention of strikes, and the other the question of the nationalization of railways to a larger extent than is the case at present. So far as the first part is concerned, i.e., an inquiry into the strikes which have taken place with a view to preventing strikes in the future, the matter stands on a footing very different from the other part, which involves a larger question of policy. With regard to the question of strikes, with due deference to what the Hon'ble the President of the Railway Board has said, I would point out that the necessity for an inquiry does not cease to exist because the strikes have been brought to an end. The Hon'ble Member has said that feelings have been buried and it would not be right to revive them; but I am not quite sure that he is right in assuming that the feelings which have been buried have been extinguished. It is well that for the time being the trouble has been got over, but there is nothing to show that similar trouble may not arise at any moment in future on any railway, and we all know what an immense amount of inconvenience it causes to the public when a strike is proclaimed. The remarks which the Hon'ble Mr. Abbott has made in this connection are worthy

of consideration. There are two parties who are primarily concerned in a strike, the employers and the employes; and the fact that in other countries great difficulty has been experienced in finding a solution which would be satisfactory in putting an end to such strikes is not an argument for not taking any action in this country on similar lines. On the contrary, it seems to me to be a very strong reason why some action should be taken, particularly so because at the present time there is no strike anywhere in this country, and if a Committee is appointed, it could weigh the matter calmly and make recommendations which would be likely to satisfy both employers and employed—which would show to the persons employed on railways that they have a reasonable and satisfactory means of having their grievances considered and remedied by the intervention of the Government without exposing themselves and the public to loss and inconvenience by adopting such a procedure as the Committee may recommend, and this would lead to an effectual preventing of such strikes in future to a larger extent than is considered probable at present. I do not claim that the appointment of a Committee and the recommendations which it might make will altogether prevent the formation of strikes; but what I do claim is that the recommendations may go a long way to effectually put an end to such strikes in a larger measure than can be hoped for in the absence of such recommendations.

"As regards the other question, the question of the greater nationalization of railways I submit, Sir, that that is a matter which deserves the best consideration of the Government.

"In this country, happily, the Government has long been alive to the importance of this question; it has from the first taken enterprise in matters of railway largely in its hands and has done a great deal to nationalize railways. Most of the existing railways have either been constructed directly by the Government or through companies guaranteed or otherwise assisted by the Government. Under the power which the Government reserved in the latter cases, it has already purchased many lines. But the management of such railways is still entrusted to companies, and they take away a good deal of profits as surplus profits. The question is when the Government has found all the money for the Railways and is able to command all the resources of skilled labour and expert advice and supervision which are necessary for the management of railways in a satisfactory manner, why the State should not get all the profits which are derivable from railways? Already these profits form a very considerable part of our budget; and as time goes on, this is one of the most important and growing sources of revenue which ought to be secured to the people in its fullest measure. The companies have done their work; we are thankful for what they have done; there is no occasion to quarrel with the past. Every administration has to go through its history; and the administration of the Government of India, so far as railways are concerned, has had to entrust a good deal of this work to companies hitherto, but now, when the Government is so well organized, and when it is able to command not only all the necessary capital, but all the expert advice and labour, it seems, Sir, that the time has come when all the larger lines which have not already been taken up by the State should be gradually so taken up, and all the lines which belong to the State should be managed by the State. There is a movement in many countries towards the complete nationalization of railways; and India, being situated as it is, with its Central Imperial Government over Provincial Governments, which have got their own complete organizations and their separate revenue requirements, it is essential that the Central Government should have certain sources of revenue, which should be all its own. The revenue from Railways is one of the most improvement of such resources; and the securing of it in its entirety to the Government is a matter which should receive the approval of the Government, and should be worked up to in a larger measure and more assiduously than it has been up to the present time. The disadvantages inseparable from the management of railways by companies, which my Hon'ble friend the Mover of the Resolution has referred to, are obvious to all Members of Council and I need not dilate upon them; but there are some points to which he has drawn attention, which do require a little emphasizing; among these is the management of these railways by companies members of which, forming their Boards of Directors, have a voice in the direction of affairs in England, either in the Houses of Parliament or elsewhere. Now, Sir, the interests of the people who use railways and of the State which owns them are very different from the interests of third persons, intermediaries, who run the railways as mere managers, and who are interested in them mostly for the profit which the management brings to them. If the State manages these railways by its own agency I am certain, nobody will dispute the proposition, that there will be greater disinterestedness shown in earning profits without causing inconvenience to the public, and greater willingness in showing regard for the convenience of the public than can be reasonably expected where railways are managed by persons interested to receive a share of the profits. My friend has referred to the case of third class passengers. Theirs is a cry which has gone on for several decades now; something has been done, but a great deal yet remains to be done. I am thankful for what has been done. The arrangements that have been introduced are satisfactory so far as they go; I do not mean to say that nothing has been done. But I submit that if the State managed its railways, probably the efforts that have been made in the direction of promoting the convenience of third class passengers would have been much greater than they have yet been. This and other questions will receive the consideration of the committee, if one is appointed; and its recommendations cannot

but lead to satisfactory and beneficial results, both in the interests of the State and of the people.

"With regard to the question of feeder lines, we ought to remember that India has now—thanks to the impetus which the Government of India has given and is giving now—progressed and is progressing in many directions. There is a desire in several parts of the country to develop these feeder lines, where that can be done. But here again, as it is the people who contribute to the profits of the railways, it is desirable to secure that these profits should go back to the people, through the Government or a local or district board, by the railways being owned by district boards and not by private companies. Looking at the question from every possible point of view, so far as the people are concerned, I submit that it will be entirely advantageous for the people and for the State that railways should not only be owned by the State, but also managed by it; and that where the State does not take them up, they should be taken up by district boards and not by private companies. The matter seems to me to be of sufficient importance to require a commission being appointed, on which Indian interests will be more fully represented than was unfortunately the case with many commissions and committees appointed in the past, so that the interests of the people who are vitally interested in the working of these railways should receive full consideration.

"With these words I commend the Resolution to the acceptance of the Council."

The Hon'ble Mr. SURENDRA NATH BANERJEE:—"Sir, I beg to support the Resolution which has been moved by my friend, the Hon'ble Mr. Vijiaraghavachariar. One of the objections urged by the Hon'ble the President of the Railway Board against the appointment of a committee of inquiry into the matter of the strikes is this: that, if a commission were now to be appointed and were to institute an inquiry the result would be that feuds which are now buried would be raked up, and an element of irritation and bitterness introduced into railway discussions and controversies; but I think we may look at the question from another point of view. There are no strikes now; we are living in quieter times; excitement is slowly dying out; but strikes in the future are inevitable, strikes here, strikes in Europe, strikes in America. Labour is organizing itself. Capital has already been splendidly organized. The tussle between capital and labour is one of the certainties of the future. That being so, is it not wise at a time like this of comparative quiet and tranquility, of comparative freedom from excitement, to appoint a committee which will go into the whole question, and make recommendations which may possibly help to avert strikes in the future. The Hon'ble the President of the Railway Board has referred only to one strike, the railway strike in connection with the Madras and Southern Mahratta Railway. But we are also aware of a great strike which took place a few years ago, a strike of portentous proportions; and therefore, it seems to me that having regard to the fact that these strikes are inevitable certainties of the future, that we should organize the forces of peace in these quiet times to avert their recurrence. It seems to me a conclusive argument in favour of the appointment of a committee to inquire into these strikes.

"As regards the second part of the Resolution, Sir, I will say this at once, as a personal idea, but an idea which has been formed after deliberation, and after considerable personal experience. I am decidedly in favour of State-managed railways. I am a daily passenger by one of these Railways, and I know it very closely; I mean the Eastern Bengal State Railway. I also know something about another railway managed by a company; and if I were asked to distinguish between the two, if I were asked as to which I should prefer, I should unhesitatingly point to the Eastern Bengal State Railway as the distinctly better one. In point of efficiency of administration, in point of responsiveness to public opinion, in point of the greater and wider employment of our countrymen in the railway administration, the State-managed railways are to be placed upon a higher footing than the company railways. The reasons are obvious. Companies want to make money, and why should they not? They are here for money-making; we ought not to object. They have a particular object; the Government has a totally different object. The first consideration of the Government is public convenience. Finance is subordinate to public convenience: finance is a consideration occupying an inferior status as compared with public comfort and convenience. Therefore when the conflict is between dividends on the one hand and public convenience on the other, I am perfectly certain that the Government would give preference to the latter. Therefore it seems to me on principle that it is desirable that railways should be managed by the State, and the principle is corroborated and confirmed by what we see before our eyes. Look at the Eastern Bengal State Railway, with the administration of which was connected Sir Henry Burt, one of the ablest railway administrators that we ever had, whom I am happy to find as a Member of the Railway Board now. The Eastern Bengal State Railway became under him as popular a railway administration as any railway can be; and it still maintains its popularity. I think there are more Indians employed on that railway than there are on other railways.

"Sir, I think that greater attention is paid to the comfort and convenience of passengers on that railway than on other railways. Here we have a concrete fact before our eyes. Therefore I say, having regard to the fact that Government will be very responsive to public opinion, that Government will give wider employment to the people and that Government will prefer public convenience to dividends, I unhesitatingly declare myself in favour of the State management of railways. I do think that a commission appointed by the Government of India on this matter would clear up the question. I

venture to say that it is to the interests of the opponents of this motion that a commission of this kind should be appointed. The representatives of Company-managed *versus* Government-managed lines should favour such a commission. They would go into the whole question of the disputed merits of the controversy, the atmosphere would be cleared by an independent committee like this, and having regard to all these circumstances, I strongly support the Resolution of my Hon'ble friend."

The Hon'ble RAI SITA NATH RAY BAHADUR:—"Sir, I do not oppose the motion of my Hon'ble friend. But with reference to the concluding portion of his Resolution, I must candidly own that I cannot appreciate what the precise drift of his Resolution is, whether he wants to impress us with the idea that in view of the better management of State-owned Railways by Government (which is indeed a moot point), the development of future railways should be left to Government and to Government alone, and that private enterprise in a matter like this should not be countenanced in this country; if that be his view, I regret I cannot acquiesce in such a proposition. Sir, it is true that in India the State-owned Railways are in some respects superior to private railways. It is true that by reason of having unlimited resources at their back, the State Railways are better equipped, better manned and have much larger rolling stocks than those possessed by private railways, and as such are better fitted to cope with traffic than private railways. True it is that private railways with a view to secure larger dividends to share-holders are liable to be a little more economical, though not parsimonious, in the management of their respective lines, but economy is hardly exercised at the sacrifice of efficiency; and it does not follow that the management of every State-owned railway by Government is better than that of every private railway, at least that is not the experience of the country with respect to the premier State-owned railway, I mean the East Indian Railway, and its management would not have been left in the hands of a syndicate. But whatever be the character of private management, whether good, bad or indifferent, and whatever be its advantages or disadvantages, it is too late in the day to preach that the promotion and development of all railway enterprises should be left to Government and Government alone, and that private parties and syndicates should have nothing to do with them. What would have been the state of the country if such a policy had been adopted, and followed from the very beginning?

"It is indeed very lucky that there was no one bold enough to preach such a proposition when the first sod of earth was cut and sleepers laid on the ground for the East Indian Railway and the Great Indian Peninsula Railway. Who started those two big railways which traverse the country from one end to the other and which have annihilated time and space and provided such wonderful facilities to the travelling public? What would have been our fate if we had to rely absolutely on Government and Government alone. Almost all the railways, big and small, that we see in India, were originally promoted and started by private syndicates, but subsequently became State property by lapse of time, and even now all the large and important railways are owned absolutely by private syndicates. It is private enterprise alone which has done so much to develop the several feeder lines which are now spread over the country like a net work and which are indeed a great blessing to the country. These feeder lines are not only a great convenience to the public, but go a long way to swell the income of the main lines. In this connection I may incidentally inform my Hon'ble friend that the first Railway wholly owned and managed by Indians, I mean the Bengal Provincial Railway, was promoted and opened about 30 years ago, by some of my friends and relations, but it is to the energy and enterprise of that well-known firm of Martin and Company of Calcutta that we owe several feeder lines in Bengal, Bihar, Orissa and elsewhere, which have all proved remunerative and at the same time useful to rural areas, and I say it would have been well nigh impossible for Government to provide all the money required for the several feeder lines already opened and for others that we so badly want, without starving other important departments and works. As a matter of fact, Government is always slow in making up its mind for a new enterprise, and the invariable plea is that there is not enough money to spare and it never sanctions a feeder line in obscure and distant rural areas.

"It was only the other day that the Sara-Sarajgange Railway project was launched by Messrs. Gillanders Arbuthnot with a capital of 75 lakhs of rupees, and it was a firm of Indian capitalists, Messrs. Khetra Mohon Day and Company, who a few months ago opened a feeder line called the Jessore-Jhenida Railway line. There is no place so badly off in point of railway lines as Eastern Bengal, but we are glad that a private syndicate has matured a project for starting a line to pass through Mymensing and Dacca. I do not like to weary the Council by citing other instances, in which private enterprise alone has come forward to do the needful. Does my friend think that it would be to the advantage of the country to go without these lines and wait till the Government could make up its mind and find money for these and other lines which the country so badly wants?

"One Hon'ble Member was good enough to observe that the construction of feeder lines should be left to the District Boards and that they should find all the money necessary for such purposes. Now, I ask, have they money enough for such purposes? Have they money enough even to carry on their legitimate works? I mean the construction

of roads and excavation of tanks for the benefit of those from whom they have been raising road and public works cesses. It is not possible for our countrymen to raise money at such a low rate of interest for construction of railways as English capitalists can do. However, it is not desirable that in the matter of railways everything should be left in the hands of the Government and Government alone. In my opinion it is very desirable that in a matter like this, private enterprise should be encouraged. As to the advantages and disadvantages of having railways managed by Government, I may mention that just a few minutes ago, I heard that in a State-owned line the servants were not so accommodating as the servants of a private line would be. In a private Company line they try to secure the sympathy of the people, whereas in a State-managed line they can afford to be indifferent, for they are not so much interested in seeing whether good dividends are returned or not. The general impression is that private railways give more employment to Indians than the State lines do."

The Hon'ble SRIJUT GHANASHYAM BARUA:—"SIR, I rise to offer a few observations. The railway strikes are now more or less matters of the past. Apparently some inquiry was made into them by the Government at the time and the matter was settled. When the Hon'ble Mr. Acharjar asked a question about this at the last Simla session the Hon'ble Sir T. R. Wynne declined to publish the correspondence on the subject between the Government and the companies as being confidential. If some details are desired to be kept confidential, I don't think we have much reason to press for a further public inquiry now or rake up an unpleasant incident of the past. We may at least wait till some other strikes occur to urge that question. For the present we may take the matter as it is—there were strikes and there must have been facts in connection with them which are better not published. So we had better let the matter alone for the present.

"Independently of that portion of the Resolution and independently of the details which led to the strikes, the latter part of the Resolution raises an important issue which, I think, deserves the careful consideration of the Council. SIR, the railways of India have formed, I find, the largest business concerns of the Government. They absorb the largest outlay of productive capital of the Government and enormous numbers of people in the different parts of the empire are employed on them. They control the largest amount of traffic in the country and they are used by all classes and grades of people. On all these considerations they deserve the greatest care of the Government and the direct superintendence of the Government also. The question of railways being brought under State management was indirectly brought before the Council in the budget debates of 1910 and 1911, and now it comes directly. In those debates the Hon'ble Mr. Gokhale ably pointed out how the budget estimates of expenditure were in some years heedlessly exceeded, the excess sometimes running up to millions. He also pressed and tried to show that, for the sake of economy as well as for greater control, it was desirable that the railways were brought under direct State management. In the course of those discussions the Hon'ble the President of the Railway Board said that the interests of Government in the six largest railways was a hundred millions as against only twenty millions held by the companies. That may, I think, be taken as the approximate ratio generally. He also admitted, with reference to the question of the employment of Indians on these railways, that Government had not much control in the matter. He said, 'on companies' railways it is a matter for them to deal with as Government has not much power in that direction.' To a layman, SIR, these statements would appear to be somewhat strange. The fact that the partner who owns five-sixths of the capital should be at the mercy of that owning the other one-sixth for management and results would appear, in itself, to be somewhat preposterous. The claims of economy and the possibility of a wider field for the employment of Indians are in themselves considerations of great importance which should weigh with the Government. India is every day rising to new aspirations for the growth of which the credit and glory belongs to the benign British rule; and the Government should now have as much field in its own hands as possible to give adequate response to these aspirations. Railways form an important department in which there is much for the Indian to do as yet. In addition to these reasons, the strikes furnish another potent reason why the Government should take the management of railways into its own hands; for they only indicate that in their dealings with their employés also the companies have sometimes been found to be unsatisfactory. I think such strikes would not have been possible if the management rested with Government. So I think, SIR, mere capitalism should no longer be allowed to hold sway, and therefore, that a thorough consideration and investigation of the subject is necessary. I beg to accord therefore, my strong support to the latter part of the Resolution."

The Hon'ble Sir FAZULBHOY CURIMBHOY:—"SIR, I rise to support the Resolution, but I do not agree with the Hon'ble Mover about the second part of his resolution. I wish therefore he would divide his resolution into two parts. As to the first part of the resolution about strikes, I fully agree with him, and my Hon'ble friend Mr. Malaviya has fully explained how the inquiry is essential. Now as everything is quiet now and there are no strikes, and in future we are bound to have strikes as there will always be a fight between capital and labour, this is the time when the inquiry should be held. Therefore I agree with the first part of the resolution. As regards the second part, as I have just stated, I do not agree with the Hon'ble Mover's views. I think that in a country like

India, which is as big as a continent, the whole administration in one hand will not be easily manageable. Furthermore, as my friend Mr. Sita Nath Roy has said, Government will not be able to get all the capital at once to start new railway concerns. Therefore I think that all the railways ought not to be State-owned, but that private enterprise with capital raised in this country should be encouraged. As we find on the Bengal side Martin & Co., on our side we have got Killick, Nixon & Co., and there is another native Indian company starting a railway. These companies with Indian capital ought to be encouraged all the time. Now that Indian capital is coming out to be invested in railways, I think that ought to be encouraged by Government. With regard to company-managed railways which are owned by English capitalists, some of these are nicely managed; but the State also manages its railways well. I must point out one thing and that is, as Mr. Acharior has said, that English companies have got a predominant influence in England. I have heard that the Chairman of the Railway Companies, on the 28th October last, waited on the Secretary of State with certain recommendations. We have not yet received any detailed report. In that way the railway companies in England have a great influence with the Secretary of State, and they will always have an advantage and discourage the idea of having more State railways. These railway companies are also trying their best in India now to have the feeder lines or what are called subsidiary railways, in their hands. To this I strongly object. For these reasons I think the investigation will have good results, and on these grounds I beg to support the Resolution."

The Hon'ble Sir GANGADHAR CHITNAVIS:—"Sir, however much I may sympathize with the Hon'ble Mover in the first part of the Resolution, I do not agree with him as regards the second part. I do not see how I can support Mr. Acharior when all this means large expenditure for Government and consequent taxation. The State has to find money for Education and Sanitation and many other desirable objects. People are pressing upon Government for more urgent reforms. It would be impossible for Government to spend money on all these things if private companies do not share their burden in railway development. It is fortunate that railways now pay some interest on the capital money invested, but there was a time when they were unremunerative; and much money would have been lost and the country starved of many desirable improvements if all that money had gone towards the construction and management of railways. If there is to be progress in the country we must have private companies to come forward and assist Government in all these matters. State monopoly leaves no room for a healthy competition so very necessary for efficient and successful management."

The Hon'ble Rao Bahadur V. R. PANDIT:—"Sir, I wish to offer just a few remarks on this Resolution. With regard to the first part of the resolution, is it admitted by most of the Hon'ble Members who have spoken that the existence of these strikes shows clearly that there existed grievances which the employés have felt, and the appointment of a commission, such as is suggested, will enable the public to realize whether there had been any real grievances which required removal and was not removed by the Railway Companies.

"Nobody expects that by means of a commission these conflicts between capital and labour, which are becoming more and more frequent, would cease, but none the less it is necessary that the points of difference should be reduced to a minimum and the chances of these strikes with the general dislocation of traffic and great inconvenience to the public at large should be rendered extremely remote. On this ground, therefore, I support this part of the resolution as the inquiry into the causes of the strikes will throw a light on the steps that it is necessary to take in order that these conflicts and the resulting inconveniences should, as far as possible, disappear.

"With regard to the second part of the resolution, I am afraid, Sir, many of the Hon'ble Members seem to feel as if they must give their decision on the issue as to preference in public interests as between the management of railways by companies and management of these railways by the State. As I read the terms of the resolution it does not ask Hon'ble Members of this Council to commit themselves to one view or the other, but only desires that the commission which should be appointed should deal with all evidence that it may be possible for the commission to collect and then give the advice that would be best in the interests of the country.

"Sir, the question of the great good that has been done by railway companies supported by foreign capital is one on which we cannot have two opinions. Everyone must realize the enormous good that has been done to the country by private enterprise in these matters, but it is not necessary for us for that reason to admit that at no time will the management of these companies cease to exist and that the State may not intervene in the public interest. On the contrary, as far as I understand the position of the Government of India, the contracts which are entered into by these railway companies are terminable at a certain period and the Government has the option of taking the railway management of a particular line into its own hands after the expiry of that particular period; but even after that period, it often happens that the Government again entrusts the management of the line to the same or another company. The question raised by this resolution is one, I think, relating to this class of cases. It is not intended by this resolution to interfere with the existing arrangements between Government and the companies, but it urges only that as the terms fall in it may be carefully considered beforehand whether it is desirable that Government should undertake the management by its own agency or whether the

management should be entrusted to companies in order that they might exploit the railway for their own benefit.

"Sir, the question of railway management has been brought up in one form or another several times before the Legislative Council and Hon'ble Members have given expression to the views as to the influence which railway companies, having a directorate at home, are able to exercise over the authorities who have the final say on this matter, and that such an influence is prejudicial to the interests of the people of India and, therefore, to those of the Government of India. The Government have realized the necessity for exercising control over these companies and they have created a Railway Board which has for several years past been under the sole presidency of the Hon'ble Sir Trevredyn Wynne, who himself as Agent of a Railway Company knew all the ins and outs of company management. It appears that, in spite of all the earnestness which the Government has evinced in the object that the public should be properly served by these railways, the Government have found themselves unable to do much, and times out of number when questions have been addressed to the Government on the subject of certain inconveniences suffered by the public or certain autocratic acts of the Railway Companies, the Government have replied that the action complained of was within their competence and Government could not interfere. It appears also that the Railway Companies themselves have been fretting against the control of the Railway Board and as was elicited in the course of a discussion which took place in the Council with regard to the object of Lord Inchcape's mission, one of the objects of that mission was to smooth over these difficulties and create a better understanding between the Railway Board and the Companies. From all these points of view it seems a Commission, such as has been proposed by the Hon'ble Member, would serve a useful object, and we shall be in a better position to understand what really would be in the best interests of India in the management of these railways where the State can step in and manage. There would also be a lot of subsidiary advantages to which allusion has been made by Hon'ble Members, and I do not wish to repeat them.

"On these grounds, Sir, I think that this Resolution should commend itself to Hon'ble Members of this Council, and if the Hon'ble Member in charge of the Department of Commerce and Industry will only emulate the Hon'ble Home Member and make this day a day of acceptance of resolutions, I along with other Members of this Council will be grateful to him."

The Hon'ble Mr. CLARK:—"The Hon'ble Member's Resolution proposes the appointment of a representative Commission to inquire into two matters, first into the causes and the attendant circumstances of the strike on the Madras and Southern Mahratta Railway and the other strikes of last year, and secondly into the system of railway management in India, the Commission being also instructed to include in their report their views and recommendations as to the advantages and disadvantages of Government management of Indian State Railways and as to the policy to be pursued in the future. What strikes one primarily about the Resolution is a certain disproportion between the two subjects which the Hon'ble Member wishes to see entrusted to this Commission, and though he has argued his case with his customary ingenuity and ability, he has scarcely, I think, even attempted to remove the impression that these two questions are not such as could suitably be submitted to one and the same Commission of Inquiry. The first inquiry, the inquiry into the causes and circumstances of the railway strikes of last year would presumably be in the main a quasi-judicial investigation into matters of fact. The second opens up a very large and controversial subject which has been debated ever since railways came into being; which is still the subject f argument in many parts of the world, and on which diametrically opposite opinions are held by acknowledged experts in railway management. It embraces many weighty issues, over and above that of the handling—important as that no doubt is—by a railway administration of its operating staff, through which alone it would appear to be connected with the first inquiry recommended in the Resolution. The most obvious criticism therefore of the Hon'ble Member's proposal is that, apart from any other objections which there may be to the inquiries which he wishes Government to undertake, there would be considerable practical objections to combining them and entrusting them to one and the same Commission. The proposal, too, overlooks one very important factor. The investigation in regard to railway strikes in India is a matter in which, if the Government of India thought it expedient, they would have full power to appoint a Commission. The investigation in any form of Company *versus* State management of railways is a matter in which the Government of India is subordinate to the Secretary of State, and in regard to which we could not appoint a Commission of our own authority—which is what the Hon'ble Member asks us to do—though of course we could, if we thought it desirable, recommend the appointment of such a Commission to the Secretary of State. I think it will be convenient therefore to treat the Hon'ble Member's two recommendations as distinct proposals and examine them separately.

"My Hon'ble Friend, the President of the Railway Board, has already explained to Council how very little justification exists for appointing a Commission of Inquiry to investigate the strikes of last May and June, and I do not propose to take up the time of Council by going over the same ground. He has referred to the influences which contributed to the state of unrest subsequently culminating in the strike, and has related the steps taken prior to the outbreak to remedy any legitimate grievances of the men. He has explained how Government and the Railway Board were in close touch throughout with

the Railway Administration. He has also stated very conclusively the risks which would be inseparable from the institution of such an inquiry, especially the danger of excessive interference between the Railway Administrations and their men, which cannot but tend to the relaxation of discipline. Lastly, he put before the Council some general considerations on the wider question of the prevention or settlement of industrial disputes. In this connection he has explained what perhaps is not sufficiently appreciated by those who have no direct experience of the working of our railways, how much care is taken by the railway administrations to keep in touch with their men and to anticipate reasonable and legitimate grievances. I may mention that I took advantage of the recent Railway Conference in Simla to discuss this question very fully with the representatives of some of the different Railway Administrations, and I can entirely confirm what he has said upon the subject. I venture to hold that the arguments against the appointment of a Commission on this matter are conclusive. I think it must be recognized that a very strong case indeed would have to be made out to justify disinterring the bones of a controversy which have now been buried for several months, and if the Hon'ble Member will forgive my saying so, he seems to me quite to have failed to adduce any such case. On the other hand, the objections to reviving the matter now, to stirring up again feelings which have been lulled long ago, are patent. I must ask Hon'ble Members to be satisfied with the assurance that in the judgment of the Government of India, formed after keeping themselves in the closest touch throughout the period of disturbance with the administrations of the Madras and Southern Mahratta Railway and other Railways concerned, and after study of the reports —much of them necessarily confidential which they have received since, no good purpose could have been served either at the time or now by any public investigation into what occurred.

"I rather gather from his speech that the Hon'ble Member is not altogether disposed to accept that assurance. He thinks that Government should have been ready to give publicity to the papers relating to the strike as he asked us to do in a question put in Council last September. I think we may fairly claim—as my Hon'ble Colleague Sir Harcourt Butler, said the other day when the same point was pressed in another connection—that it has not been our practice as a Government to make undue and unnecessary difficulties about taking Hon'ble Members and the public into our confidence. But we must also claim the right, as the Executive Government, of using our discretion in deciding when it is, and when it is not, expedient to lay papers, and we should clearly be failing in our duty if we were in any degree to abdicate our right in this respect.

"I do not overlook the further issue to which several Hon'ble Members, especially the Hon'ble Mr. Banerjee and the Hon'ble Pandit Madan Mohan Malaviya, have referred, that the deliberations of a Commission of the kind need not be restricted to the past, but that it could also be invited to make recommendations in regard to the prevention of strikes in the future. I should be the last person to underrate the importance of minimizing the risks of interference with the transport trades, whose effective working is of such vital importance to the whole community. The last few years have seen in other Continents —Europe America and more recently in South Africa—a sudden outburst of industrial unrest. There has been much talk of a new weapon by which labour is to obtain the mastery—great combinations of all forms of labour which, by a simultaneous strike, or by a series of sympathetic strikes, will paralyse society and enforce the grant of all working-class demands. We have seen the thing attempted; sometimes on a large scale, sometimes in relatively small areas; sometimes with partial success; more often with complete failure. During the same period there has been prolonged unrest on railways in the United Kingdom, culminating in one very serious strike. All this has been a very natural cause for anxiety and it is not surprising that that anxiety should find its reflection among many minds in India. But we must not lose our sense of proportion. When we look at the actual facts in this country, we find that Indian railways on the whole have been singularly free from industrial disturbances. We find that the strike of last year rapidly failed; that the attempt to engineer a sympathetic strike only affected in a relatively minor degree the railways in immediate contact with the Madras and Southern Mahratta Railway, and was treated with contempt by the men on more remote lines who gave most satisfactory proof of their loyalty and good sense. I hope Council will not think that I am attempting to minimize the seriousness of what took place; every strike must involve losses and inconvenience to the commercial and travelling public; but in what occurred there were no features of an abnormal kind which would demand the institution of a special inquiry with a view to preventing the recurrence of similar disturbances in future. The history of the various measures which have been tried in other countries for the prevention or rapid settlement of strikes—Conciliation Boards, Trade Boards and the like—have been carefully watched by Government. It is perhaps not fully realized how doubtful is the applicability of these measures to India in its present stage of industrial development—or for that matter how inconclusive are the lessons to be drawn from the experience of their working in other countries. The organization of labour stands in this country at a very different degree of development to what it has attained in the West. It may be almost certainly laid down that it would be premature to endeavour to institute in India any elaborate machinery for the investigation and settlement of industrial disputes on the lines of what has been gradually evolved in other countries as the outcome of a highly developed organization of labour machinery which is only adapted to, and which is dependent for its successful

working on, that same high degree of development. Moreover, as I have said, the experience of Western countries is in itself inconclusive and peculiarly so at the present moment. The Conciliation Boards established on English railways by the agreement between the railway companies and Unions in 1907, though they do not deserve to be written down a failure quite so readily as is sometimes averred, have not availed to prevent strikes of the most serious nature, and though their machinery was revised and improved four years later, it is doubtful whether they will be renewed when the term of the original agreement runs out. The whole question therefore is largely in a state of flux. A Commission appointed now in India to examine the question would not have at its disposal conclusive data on which to base recommendations, and I feel very doubtful whether it could produce any considerations which have not already been very carefully reviewed alike by Government and by the railway administrations. Few people are altogether exempt from the temptation to regard Commissions of Inquiry as a panacea for all human ills. There is a certain plausibility about the request that large and important questions affecting widespread public interests should be examined by this particular machinery, and the results of the examination duly enshrined between the familiar blue covers of our official publications. But I think myself that we should be chary of initiating investigations unless there are good reasons for believing that practical results will be achieved of benefit to the State, and I cannot feel that the inquiry now proposed would in the circumstances be crowned with this desirable outcome, while it would inevitably be attended with obvious disadvantages and risks. I cannot therefore accept the Hon'ble Member's recommendation.

"I turn now to the Hon'ble Member's second request, namely, that a Commission should be appointed to inquire into the existing system of railway management in India and make a report thereon, at the same time reporting their views and recommendations as to the advantages and disadvantages in the public interests of Government management of Indian State Railways and of the development of future railways by Government itself. In other words, the Commission, I take it, is first to subject our present system of managing Indian Railways to an investigation comparable to that undertaken so recently as 1901 by the late Mr. Thomas Robertson, with whose Report Hon'ble Members are no doubt familiar. It is further and more especially to devote its attention to the question of the rival merits of Government and Company management, a question which, it may be remarked, was also dealt with though somewhat cursorily by Mr. Robertson. I noticed, by the way, that the Hon'ble Member managed with considerable ingenuity to ascribe to him almost diametrically opposite views on this subject to those which he expressed in his report. Lastly, it is to report on the advisability of 'the development of future railways by Government itself', a phrase which I have found somewhat obscure, for if it were to be decided that State management is preferable to Company management and that the working of our existing railways should be gradually transferred to the State, it would naturally follow that the future development of our lines would also have to be carried out by Government. I cannot help thinking that there is some little confusion in some quarters as to the true position of existing railways in India, which does indeed present some unusual features; and as it is important to understand the precise nature of the alternatives which we are discussing, I will, in as few words as possible, explain to Council the nature and growth of our present system.

"As is well known, the first railways constructed in India were built between 1850 and 1869 by companies under contracts with Government which guaranteed to them a fixed interest on their capital; and they were also given their land free of charge. Under all these contracts the State reserved the power to purchase the lines at the end of 25 or 50 years and at one or other of these periods has in every case exercised this power. In 1869 the State intervened more directly and undertook the construction of railways by Government officers and for the next ten years all new lines were constructed in this manner. In 1879, however, companies were again allowed to enter the field and from that year till the present time the construction of railways has been carried on, partly by the State, and partly by companies with capital raised partly by Government and partly through the agency of Companies. A great majority of the lines taken over by the State were leased to the then existing companies and have continued to be worked by them, but three important lines, the Sind-Punjab-and Delhi, which has since developed into the North-Western, the Oudh and Rohilkund, and the Eastern Bengal, are worked directly by the State administration. The only lines of any magnitude which are not owned by Government are the Southern Punjab and the Bengal and North-Western, but of these and also of the branch line companies Government holds the right of purchase at certain dates. The actual position, then, is that Government either owns or can become the owner of all the important railways in British India, and that of those which it does own, it works three itself, representing a total mileage of some 6,800 miles and has leased the remainder to companies representing a total mileage of some 18,200 miles. But its responsibility does not end there. Under its contracts with the Companies the State undertakes to supply the Companies with capital. The raising of capital by the Companies themselves is also provided for, but the amount so furnished represents relatively a small proportion of the whole. The contracts also give the State power to require the Companies to carry out alterations or improvements in the line or in the working such as may be thought necessary for the safety of the public or for the effectual working of the line, and the rates and fares charged are subject to maxima and minima fixed by Government. The relationship between

the State and the Companies is, in fact, not unlike that of a partnership, in which the State, having in the past provided the bulk of the capital and still providing the bulk of what is now needed for the extension of the business, is the senior, and the several Companies the junior, partners. This, of course, is a very different position to that which usually obtains in a country where railway management is left to private enterprise. In India private enterprise has never been independent of State control in the sense in which it has been independent, for instance, in the United Kingdom. In the very beginnings of railway development in India, in the year 1853, Lord Dalhousie recorded a minute embodying this governing principle of the maintenance of control in the hands of the State, to which, whatever other fluctuations of railway policy there may have been in the past sixty years, the Government of India have steadily adhered. 'I heartily trust' he wrote 'that the East Indian Company and the Government of India may hold by the principle on which they have acted in the present case. I trust they will ever avoid the error of viewing railways merely as private undertakings, and will regard them as national works over which the Government may justly exercise, and is called upon to exercise, a stringent and salutary control. This control should not be an arbitrary right of interference, but a regulated authority defined and declared by law, which is not to be needlessly or vexatiously exacted, but which in my humble judgment is necessary at once for the interests of the State and for the protection of the public.' The fact that that principle has been steadily maintained, means that any discussion of what is loosely termed nationalization of railways, starts from very different data in India than in most other countries where railways are managed by private enterprise. For the greater part of our railways are in one sense of the word nationalized already in that they belong to the State. Those which are worked by companies are subjected to a far greater measure of control than is usually associated with working by private enterprise. What the Hon'ble Member's Commission would have to examine would be not nationalization as it is usually understood —but the somewhat simpler problem of whether, as opportunity offers, the sphere of company working or the sphere of working by the State should be extended.

"I have called it a somewhat simpler problem but it still remains one of great complexity and difficulty. Let us consider what the factors would be which a Government would have to pass in review before coming to a decision. First there would be the problem whether company working or working by the State is *per se* the more economical and efficient. That is not a question which can be solved merely by contrasting the cost of haulage on the different lines or by comparing the relative proportions of working expenses to gross revenue, other factors have to be taken into consideration, such as the relative difficulty of the country through which the railway runs, the relative facilities for obtaining fuel and its cost; the relative productivity and wealth of the areas served. Then the comparative advantages and drawbacks would have to be examined of the operating staff being State servants or men employed by companies on the usual terms of service offered by commercial corporations. Very important questions of finance also arise, questions which the Hon'ble Member treated with a disregard only equalled in its magnificence by the disregard meted out to them by the Hon'ble Mr. Banerjea. On the one hand it can be urged that if the State were to make over the working of all our lines, the cost of the upkeep of the Companies' Boards in London would be saved and the State would secure for itself the full profits instead of having to share them with the companies. But it has to be remembered on the other hand that the companies afford valuable assistance to the Secretary of State in the raising of capital, and that if their lines were taken over, the capital which they have already raised would have to be repaid, thereby throwing a heavy strain on the resources of the State. Again the pros and cons would have to be examined of an argument which is perhaps that most commonly brought forward in favour of the State management of railways and is one which naturally carries considerable weight in a country like India, which is still in process of active development. It is urged that cheap and rapid communications being one of the most important factors in the economic advancement of a country, the control of railways in respect of rates and fares should not be left in the hands of Boards of Directors, who are bound to regard primarily the interest of their shareholders. Reductions in rates, it is claimed, should be given freely in order to stimulate growing industries or to promote the agricultural development of backward areas. In India at present, in these as in other matters of railway policy, our system represents a compromise between completely nationalized railways and private enterprise entirely independent of the State. The State has prescribed maxima and minima rates and fares within which the companies are free to charge what rates they please, and, it should be said, the Companies have by no means shown themselves neglectful of commercial interests. But if rates were to be fixed primarily and mainly with a view to promoting commercial and agricultural interests, and without regard to railway revenues, a large decline in receipts would almost certainly have to be faced: nor will it be easy to estimate how far the indirect gain to the country as a whole will outweigh the direct loss to the revenue.

"Now, the Hon'ble Member who moved this Resolution did not attempt to deal with these questions critically. In his desire to prove that the Company system is altogether bad he seemed to me to go a great deal further than he intended. He framed a very strong indictment against our railways. He attacked them for their policy in regard to rates and fares, for their treatment of third-class passengers, for failing to employ Indians to the

extent that they should, for using the risk note, and for neglecting the German system of having Advisory Boards. I do not propose to dwell at length on his criticisms, although I am very far from endorsing them and think most of them were extremely unfair to the railways. But the question I would like to ask him is—does he think that under the existing system all these strictures are only applicable to Company-worked lines? I should be very glad to receive his endorsement of our policy on State-worked lines; but we ought to be fair to the Company-worked lines; and I do not think that in these matters of rates and fares, of treatment of third-class passengers, etc., State-worked lines are at present worked on any different lines of policy to the Company-worked lines. As to the employment of Indians at the present moment there are 580,000 employes on the Indian railways and out of that number 571,000 are Indians. That is a proportion in which Company-worked lines, of course, have their share as well as State-worked lines. And as to Advisory Boards the only railway in India which has instituted an Advisory Committee is the East Indian Railway, a Company-worked line.

"I have touched very lightly on these points because it seemed to me that it might be useful to indicate the nature of some of the main issues that arise on this difficult problem, which just now is receiving so much attention in India as in the rest of the world. It would be entirely outside the scope of this debate if I were to attempt to offer, either personally or on behalf of Government, any opinion on the merits of these conflicting considerations. What Council is debating to-day is merely whether or not a Commission should be appointed to examine the whole question. From that point of view it may be urged that the very complexity of these issues renders them such as might well be investigated by a Commission; that now is the time to appoint one; and that in so doing we shall only be following the lead of the United Kingdom, where a Royal Commission was recently constituted to inquire into the relations between the railway companies of Great Britain and the State. But this view of the matter neglects some important considerations. Firstly, as I have already explained, this is a matter in which the Government of India is subordinate to the Secretary of State, and we could not on our own authority appoint a Commission such as the Resolution contemplates, though we could, of course, if it seemed to us expedient, recommend its appointment to the Secretary of State. But apart from this, there are still further objections. In India the relations of the State with the companies are governed by contracts which neither party, of course, has power to modify during the currency of the contract. The question therefore whether the State should or should not take a larger share in the working of Indian railways can only become a live issue as and when the existing contracts with the railway companies fall in. The first of these, that with the East Indian Railway does not determine till 1919 and those with the other major railways fall in at different dates between 1925 and 1950. It would thus in any event be premature for a Commission of inquiry to be appointed at the present moment. The question of the policy to be pursued when the contracts begin to fall in will have to be determined with a very close regard to the financial and economic conditions of the time. For the State to embark on a policy of universal termination of the contracts would involve enormous expense in buying up the Companies interests, which it might be quite impossible for it to face. This aspect of the case would be one for the Secretary of State and the Government of India to determine and no general preconcernent by a Commission appointed in India could be of much assistance in regard to it. The Hon'ble Mr. Acharjar will perhaps be inclined to argue that any rate there is no harm in taking up now the more purely railway aspect of the question and endeavouring to arrive in advance at provisional conclusions. But thus to anticipate matters is surely not practical politics. It cannot be contended that there is any immediate urgency for wholesale change. The Hon'ble Member himself can scarcely deny that our existing system has its practical advantages. It affords the State valuable assistance in the provision of capital for our railways. It enables Government to keep in its own hands the management of those lines which for strategical and other reasons it is most desirable that it should control closely, and to maintain an adequate training ground for its railway officers, while avoiding the burden, which might prove excessive, of the management of all the railways of India. Government do not for a moment underrate the intrinsic importance of the question which the Hon'ble Member has raised. It is one which is exciting great interest, which is likely to arouse increasing interests as time goes on; and it is one of the most momentous economic and financial questions which the Secretary of State and the Government of India will have in the future to decide. What means they will adopt to assist them in arriving at a decision, is not for me to anticipate; but the question in any event cannot be decided now, and that being so, and in view of the other considerations I have mentioned, I cannot accept the Hon'ble Member's Resolution.

The Hon'ble Sir IBRAHIM RAHIMTOOLA:—"Sir, I have carefully listened to the very able exposition of the whole question which the Hon'ble Member in charge has given, of the subject-matter of the Resolution under consideration. It is perfectly true that it would have been preferable to have divided the resolution in two distinct parts, and it would then have been possible for the two questions to have been fully discussed in regard to the merits of each. I do not propose to deal with the first part. I wish to confine my observations to the second part only; and even in regard to that, I do not think it is possible within the time which is allowed under the rules to do full justice to it. I will therefore deal only with some salient points that arise in the discussion of this question. The first point I shall deal with is the one made by the Hon'ble Member in charge, namely.

that this Government cannot appoint a commission of this character without the sanction of the Secretary of State.

"I will say with reference to this that it is being felt very keenly by some of us, that in important questions affecting the economic and industrial development of this country, we are always met by this argument, that nothing can be done because the Secretary of State has got to be referred to, and is unlikely to allow it. Sir, I had given notice of a resolution asking that the power vesting in Parliament in fiscal matters should be transferred to the Government of India."

The Hon'ble the VICE-PRESIDENT:—"Order, Order! The Hon'ble Member is not in order in referring to a resolution which has been disallowed."

The Hon'ble Sir IBRAHIM RAHIMTOOLA:—"I bow to your decision; but I am comparing the answer which the Hon'ble Member has given to-day to the one received by me, because the point at issue is identically the same. If you rule me out of order on the point, I will submit; but I venture to point out that the time has come when we desire that this excuse which is constantly brought forward of the domination of the Secretary of State should have lesser value, in view of the fact that these Councils are now enlarged and their scope is widened. We all desire that India should advance as rapidly as possible, economically and industrially. I thought, Sir, that a resolution of this kind would have been welcomed by the Government of India, because it shown that the non-official Members of this Council have such great confidence in them and in their management, that they bring forward proposals asking that greater power and control be given to them. I thought it should be regarded as a high compliment by the official members of the Government of India, that we call for the management of railways to be taken away from the managing companies, and to be handed over to them. Sir, the reasons for this demand are obvious. The trend of educated public opinion in India is daily becoming more alive to the desirability of advancing India, economically and industrially, and I will point out to you, Sir, how I regard the present question as directly affecting the matter at issue. It was only this morning that the Chairman of the Railway Board said in answer to an interpellation that the railways are worked on a commercial basis. That would be so, if they were entirely owned and worked by managing companies without Government control. But in the case which we are considering, the State owns all the trunk lines in India, consisting of about 25,000 miles, while they manage only a quarter of the same. The figures are 6,800 miles owned and worked by the State, and 18,200 miles owned by the State and worked by managing companies. It is in order that the 6,800 miles which are now being worked by the State should be gradually increased so as to ultimately embrace the whole area of railway administration, that we are pressing the latter part of the resolution. It is in regard to those lines which are at present owned by the State and which may be acquired by them in future that we desire a commission to be appointed now, in order that the Government of India may be in a position to come to a definite decision on the matter before 1919, when the first of the present contracts falls in. Sir, in view of the fact that a reference must be made to the Secretary of State under existing conditions, it stands to reason that about a year will elapse, if the resolution is accepted to day, for the Secretary of State to signify his assent, if he is so inclined, to the appointment of such a commission, and it is reasonable to expect in view of the complexity of the points raised by the Hon'ble Member that the commission will take about two years to come to a definite decision in the matter. That would take us to 1917.

"If I mistake not, the contracts provide that a notice of two years should be given to terminate the same. It will therefore be in 1917 that Government will have to give notice if they want to terminate the contract with the managing company referred to by the Hon'ble Member, which holds the contract up to 1919. It will be obvious therefore that the resolution is not a day too soon, if the question has to be considered, it has got to be considered now, and the reference to the Secretary of State must be made at once.

"It is hardly correct to say that the managing companies should be allowed to work on a purely commercial basis. It has to be remembered that the railways in India are practically a monopoly of the State and if the managing companies are allowed to exploit the concerns purely on a commercial basis, they can draw at the expense of the country a huge revenue by raising the rates of carriage, both of goods and passengers. This would mean a heavy load of indirect taxation in which the managing companies would substantially share. The question of rates as affecting the Indian manufactures in the interior of India has also a most far-reaching importance on the industrial development of the country. In answer to a question which I put at the Simla meeting of the Legislative Council, the Hon'ble Chairman of the Railway Board placed on the table a large pile of books containing the variation in rates which had been made during so short a period as five years. I should like to know why so many changes are being constantly made by Managing Companies in the scale of rates for the carriage of goods. This point alone is worthy of careful investigation. Surely it is not all due to the desire of making the largest amount of profit, though that may be one of the objects. What we are concerned with is the effect with such frequent changes in the rates has upon the industrial development of India.

"Speaking of the profits made by the Railways in India it is a significant fact that while, in the year 1910, the share of the Managing Companies in the surplus profits amounted to Rs. 50 lakhs, it rose to Rs. 84 lakhs in two years, *i.e.*, in 1912. All this goes to swell the profits on the comparative small share of capital they have invested in the

railways. This point leads to the question raised by the Hon'ble Member as regards the financing of railways in India. It is contended that the Managing Companies help to find the capital required for railway purposes. In the first place I should like to point out that the total outlay on railways as shown in the administration report of 1912 is 652 millions out of which Government have provided 334 millions and the Managing Companies only 18 millions. Surely, if India has been able to find 334 millions out of 352 millions in effecting the purchase of these lines, it ought not to be difficult to find the remaining 18 millions, which would be ultimately required to pay off the Managing Companies. But apart from this aspect of the question, it is necessary to consider whether it will be possible for the Government of India to so enlarge their borrowings as to meet the growing demands of the railways in India. Personally I have no doubt that the credit of this Government is sufficiently strong to enable it to secure all the capital it may need. But assuming for arguments' sake that such is not the case, and that there is a given limit to their borrowing capacity, which cannot enable them to meet all the demands of capital made upon them, then there is to my mind a simple remedy in their hands. The extent of a Government's power of borrowing depends upon the security it has to offer and the rate of interest it is willing to pay. The Government of India is committed to a rate of 3½ per cent. and it is just possible that the amount of capital available for investment at this rate may fall short of the amount required. Under such a contingency they have an obvious remedy. As I have already said the rate of interest depends upon the class of security which is offered. The security which this Government offers for its loans raised at 3½ per cent. is the revenues of India. With such a security the rate offered is a good one, but if that does not bring in sufficient capital it is open to them to borrow at a slightly higher rate on the security of the railways in India. The Government of India cannot raise its rate of interest on Government paper, but there can be no serious objection to paying 4 per cent. for the capital required for railways if the security is restricted to railways only. If a man holding Government paper and shares wishes to borrow on the security of each, he will have to pay a higher rate on the latter than on the former. There is no reflection involved in the payments of a higher rate of interest on a security which stands on a lower standard. Let us examine whether under existing conditions this Government secures all the capital which is found by the managing companies at the rate which they themselves pay, namely, 4½ per cent. If they did, there would be some justification in the contention advanced by the Hon'ble Member. The fact, however, is that they pay a considerably higher rate. The Managing Companies supply the capital required in two ways, namely by the issue of shares and by the issue of debentures. In not a single case, as far as I am aware, the rate of interest on the debenture debt is less than 4 per cent. In the case of shares the dividends are even higher. In two years alone, the share of surplus profits paid to Managing Companies has risen from 50 lakhs to 84 lakhs. On the whole I think I am right when I say that the actual rate which has to be paid on the capital found by Managing Companies is much in excess of 4 per cent; the rate at which this Government can, in my opinion, borrow more than their requirements and on the security of the railways alone. The investing public are fully cognisant of the magnificent asset India holds in its railways, and any amount of capital would, I think, be readily forthcoming on such security. Surely, India does not need millionaires to be able to borrow at comparatively high rates and accept company management in the bargain.

"I cannot deal with all the points raised by the Hon'ble Member in charge. Whether State management will be more economical and more efficient may well be left for determination by the commission of inquiry which we ask for. It should, however, be pointed out that Government should feel gratified that we, the non-official members of this Council, come forward spontaneously and urge that we have greater confidence in State management than in company management. In regard to the various other complexities to which our attention has been drawn by the Hon'ble Member, I could give a complete answer, but the time-limit imposed does not permit it. That the question is a complicated one we all admit, but that is a strong reason in favour of the appointment of the commission as the Hon'ble Member himself admitted, and I trust it will still appeal to him to accept the latter part of the resolution.

This morning, when Mr. Ravanungar's resolution was accepted, we were told that Government were quite willing to accept resolutions which were moderate and reasonable. When I look at the second part of the resolution I cannot but feel that it is of the utmost moderation and reasonableness. It merely asks for the appointment of a Commission which would consider and report whether, in public interests, the future policy of Government should be one of management of railways by the State or by Managing Companies. The resolution does not recommend any definite line of action. All that it asks for is that, having regard to the complexities involved and to the far-reaching effects on the industrial and economical development of India through the medium of railways, a comprehensive inquiry should be undertaken to investigate the advantages and disadvantages of railway management by the State as against Managing Companies. The materials can be made available, and the difficulties are known. All that is needed is that a Commission of this character should be appointed and that the matter should be threshed out exhaustively in all its details. I cannot understand why Government should oppose such a resolution.

"I hope the Hon'ble Mover will ask that his resolution should be put to the vote in two parts separately, so that the non-official view in regard to the second part may be definitely ascertained. Sir, I feel that India is fast awakening to the necessity for the

advancement of its material prosperity through industrial development. I trust that, when we come forward in this Council to ask the help and assistance of our Government in our endeavours to advance India to a higher degree of prosperity, such help and assistance will be readily forthcoming.

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"Sir, I am on the whole thankful for the light thrown and the criticisms passed on the Resolution and on my statement made in support of it not only on this side of the table, but also on the other side. I regard the opposition of the Hon'ble Mr. Sata Nath Ray as exceedingly interesting. He has promised not to oppose my motion, but he has traversed all my reasons and substituted his own. I have no objection to this course, and I shall be content with his vote, while his reasons and mine may both go forward to the Commission that they may examine them and decide on the comparative validity and soundness thereof. The Hon'ble Sir Fazulbhoy Currimbhoy accepts one part of my Resolution, but declines to support the other; his statement seems to be that this is a big country, and that therefore the suggested management by the State cannot be conveniently undertaken. I respectfully submit, Sir, that it is because this is a very large country that I ask Government to undertake the whole management. In the matter of railway policy over-centralization is not a fault, but it is a great merit. We all know of the difficulty as regards passengers, freights, etc., from multiplicity of agencies and through a want of uniformity and continuity of railway policy. Government management will have all the advantages of a federation of railways in this Continent of India and Burma without the disadvantages of a combination or competition of private trusts as in America. The Hon'ble Sir Fazulbhoy Curriimbhoy has given no reasons why railways in a big country like this cannot be managed by Government. Let him compare the systems in force elsewhere. Let us take Germany. There State management was initiated by Prince Bismarck, and his one great object was not only to run and manage all the Prussian railways by the State, but acquire gradually all the railways of the other States which form the States of Germany. We have this example before us. There is nothing in theory against it, and I ask, therefore, that in this one matter of railway administration not only is it not objectionable, but it is very desirable that it should be exclusively in the hands of the Indian Government: it will be so much to the advantage of the public. It is true that the question of gauge is not before us, but the occasion may arise, if we have regard to what is looming in central Asia and Persia, when Government will be called upon to revise its decision as to the gauges of the arterial lines, which decision is now deemed final. It may be obliged to broaden the meter gauge and narrow the broad gauge so as to bring both equal to the English gauge of 4 feet and 8½ inches; but should any such necessity arise for altering the present gauges in the future, it is Government who can best do it both for strategic purposes, as well as for the well-being of the people. The Hon'ble Sir Gangadhar Chitnavis also sounded a note of dissent as regards one part of my Resolution, and his only objection has reference to the cost of the whole business. He says that, but for the Companies India would have been starved. I take a slightly different view; but for the Companies there would have been in existence the present railways and more money in India. My friend forgets that the railway Companies did not pay at all till recently. For nearly half a century they were consuming an enormous amount of money from Government under the system of guarantee, and we would ask those friends who think that India would have been worse if the railway system were not entrusted to Company management in 1845, to study conditions in Belgium. King Leopold, differing from everybody, began in 1833, to construct, maintain and develop its railways out of State funds and as a State monopoly. Let the Commission send out one Commissioner and let that Commissioner go to Belgium and examine the accounts and study the system, and then compare that system with the system of Company management in India, and then if my friends will also take the trouble to collect the necessary statistics and find out how much money was spent by the Government by reason of the guarantee system and put that to ordinary interest at 6 or 4 or 3½ per cent., the huge amount lost by Government will convince them that the question put, namely, what would have been the fate of India but for the Companies will answer itself. I think India would be far better off in every way but for Company construction and management.

"Then with regard to the question of borrowing by Companies. I have always thought it an admitted political maxim in India that the Indian Government can borrow more cheaply than any Company. It is admitted over and over again that the credit of the Government of India is very high, in fact one of the highest in the world, and in any market it can command money to a degree which no private Company, unassisted by the Government and without the guarantee of the Government of India, can command.

"It has also been urged that the question raised is premature. This point has been well answered by the Hon'ble Sir Ibrahim Rahimtulla; and I thankfully accept his view. In this connection I will answer another question put by the Hon'ble Mr. Clarke. He asks me whether I really meant to say that Company management is worse than State management. Hon'ble Members will note that in my statement I instituted no comparison between the two kinds of management. I purposely avoided doing so for the very simple reason that what I ask for is not to be based upon the quality of management reached as yet by the State in India. The State policy is only a continuation or survival of the Company management. Moreover the State management is sided with the Company management and the surroundings, the bias from the surroundings, the administrative prescription and general other circumstances combine and

act like an incubus over the present State management. Therefore I carefully avoided making any comparison between management by State and management of private agencies. It may be the State management is better or, is now equal to Company management, but what I would ask is that to fully understand and appreciate the superiority of State management, the question should be studied in other countries as well and not in India alone, as to its present actuality and as to its future possibilities. I would therefore again refer to Prussia which can be taken as a model, and my authority is Mr. Lloyd George, the distinguished Chancellor of the Exchequer, not to speak of others. What is needed, therefore, is a Commission sufficiently strong and representative which will take evidence not only here, but will also study the systems obtaining elsewhere, such as Prussia and Belgium. To say that this is premature is not meeting the case at all. By the time Government is in a position to buy up the ownership of any particular railway, or when the lease as to the management of any railway expires, and even long before that time we all know influences arise elsewhere. Not only do influences arise, but rivalry between various Companies starts. We all know of such a state of things as to the old Madras Railway Company which was killed by superior rival influences in London. So the question is not, I submit, premature and it may be soon too late. What I would submit, is that Government should arm itself with a bedrock of railway policy to be applied at all times whenever the occasion may arise so that existing companies may know what will be their fate when the time comes and they will at once adapt themselves accordingly. In the meanwhile whenever Government has money and whenever it can borrow money with advantage, it can buy shares available in the market. The result will be that the shares of the Company will come gradually in the hands of Government long before the time fixed for the expiry of the leases, and when the contract terminates, there may be hardly anything left for Government to buy. Therefore, a policy which can be applied at any time is what is needed in the interests of the people of this country. The Hon'ble Mr Clark said that I used some ingenuity in quoting Mr. Thomas Robertson as authority in my favour. Let us see if this is so. I will allude to two remarks. At page 28 of his Report dealing with Company management versus State management, this is what he says—'The State-worked railways afford an excellent opportunity to the Government of holding them up as object lessons to all other railways of the best practice in railway management. If they were ever used in this way, the argument would be a very strong one for their being worked as State railways, but I am of opinion that the retention of the North-Western State Railway alone would be sufficient for this purpose.' So that he does not ask us to take any Company-managed railway as a model for State railways. He in effect says, 'take a State railway; retain the North-Western Railway as a model'. Elsewhere, on the same page, he says, 'It would seem clear therefore that the two systems should not both be in operation in India, and that the Government should either work *all* the railways as State railways, or, lease them *all* to Companies to work.' From these two statements it is evident that the special commissioner for Indian Railways is, unconsciously it may be, for State management of *all* Indian Railways. At any rate I am entitled to this interpretation and deny there is any ingenuity in my interpretation. Where does the fallacy, if any, lie? I am aware of none and none has been pointed out

"I think it is plain, as I said, that although he writes as an advocate of Companies, by necessary implication he is an advocate of the system of management by Government. He says, 'have one management, give up the Companies or give up the State management.' He also says, 'take the State management as the model.' I deny that it is ingenuity, I say it is common sense to say that he means State management is the best. Why did he not recommend a Company-managed line as a model for State management?

"I have the mournful satisfaction to know that my attack on the present management has been controverted merely by judgment but not by facts. The Hon'ble Mr. Clark says I am unfair in my criticism as regards treatment of third class passengers. He does not say that my facts are inaccurate, and what are the real facts.

"Will the Hon'ble Member compare the accommodation provided in third class carriages in India with the accommodation furnished in such carriages in Prussia or even in England? In Prussia matrons attend third class female passengers, with milk and trained in first aid, attend in case of accident, and in England nearly the same state prevails, and it is probably borrowed from Prussia. Here I will take the Hon'ble Mr. Clark to any railway if he will; of course if people know who he is everything will be all right, but I want him to be disguised and come with me and examine the treatment of third class passengers, may travel with me *in cognito*. Very often they are treated like cattle; some of them are even beaten into the carriages occasionally. As to his saying it is unfair, I accept the challenge, but I want the judgment of the Commission as to whether it *is* unfair, or whether the charge is well-founded and well-sustained.

"Then as to the absence of a railway clearing house in India absolutely no answer has been vouchsafed from any hon'ble gentleman who disagrees with me either on this side or on that side. Mr. Robertson is for such a clearing house, and suggested a Committee to make proposals for the establishment of one. This question of the clearing

house alone, in my humble opinion, is sufficient to warrant the appointment of a Commission such as my Resolution suggests.

"My friends, the Hon'ble Sir Ibrahim Rahimtoola and the Hon'ble Mr. V. R. Pandit, have well met the other arguments against the Resolution. The statement that we cannot appoint such a Commission without the authority of the Secretary of State is true. We all know that. I go further and say we can do nothing here in India without such authority. On a previous occasion I said we cannot alter an important phrase in an enactment without the legislative authority of the Secretary of State. I do not see the use of repeating to-day this phase of our Government of India.

"We all know it, but there is nothing to show that the Government of India cannot arm itself before it sends a Despatch on the subject, cannot arm itself with the authority derived from a well-appointed representative Commission who will give them well-reasoned recommendations free from the bias of surroundings, free from administrative prescription and in view to public interest alone. Now this is all I ask for, and the very variety of the highly diversified views from every standpoint expressed to-day on the whole subject, all clearly emphasize the necessity there is for a Commission.

"Then as regards the strike, Sir, the time argument cannot be made use of against me. I sent the Resolution in August or early in September last, I forget the exact date, meant for the Simla session; so if the Resolution is old and under rules and practice allowed to be discussed only now, I cannot be blamed for it. The argument that it is now too late and would serve no useful purpose is untenable clearly, and I am entitled to have my case met in the same way as if the Resolution were allowed to be moved in Simla in September last. My complaint still is that there is great mystery about this matter. Information is withheld from us and people are making guesses, and I think they are right in giving, in these circumstances, their sympathies to the railway employés. The Hon'ble Member in charge has distinctly told us that, on the whole, workmen in India are well behaved and have no tendencies to socialism, therefore I believe this strike was not due to socialistin strikes elsewhere as hinted. Strikes elsewhere are almost entirely due to the progress of socialistic doctrines. My Hon'ble friend has admitted that socialism has not travelled to India; therefore there is some ground for the strike that the people do not know of, there is some other ground than socialism. I therefore respectfully submit that there is nothing for me to withdraw; on the other hand, I press the whole Resolution in the interests of the country. The motion may be defeated now, but it will be the duty of those members who represent the country's interests to bring up the question of the nationalization of the Indian railways over and over again, like the attempt in Parliament to legalise marriage with the deceased wife's sister, until we succeed."

The Hon'ble the VICE-PRESIDENT:—"I will put the Resolution to the meeting in two parts. The question is that the following Resolution be adopted:—

That this Council recommends to the Governor General in Council the appointment of a representative Commission for the purpose of investigating the causes and attending circumstances of the late strike on the Madras and Southern Mahratta Railway and other strikes or threatened strikes about the same time, whether in sympathy with it or due to other causes."

The Resolution was rejected.

The following Resolution was then put to the meeting:—

That this Council recommends to the Governor General in Council the appointment of a representative Commission for the purpose of inquiring into the system of Railway management in India and for making a report thereon with power and instructions to include in their report their views and recommendations as to the advantages and disadvantages, in public interests, of Government management of Indian State Railways and of the development of future railways by Government itself.

On a division being asked for, 19 voted for, and 34 against, the Resolution, the division being as follows —

Ayes—19.	*Noes—34.*
The Hon'ble Mr. C. Vijiaraghavachariar.	The Hon'ble Mr. Wynch.
The Hon'ble Mr. Rama Rayaningar.	The Hon'ble Mr. Donald.
The Hon'ble Khan Bahadur Mir Asad Ali Khan.	The Hon'ble Mr. Walsh.
The Hon'ble Sir Ibrahim Rahimtoola.	The Hon'ble Mr. Arthur.
The Hon'ble Sir Fazulbhoy Currimbhoy.	The Hon'ble Major Brooke Blakeway.
The Hon'ble Babu S. N. Banerjee	The Hon'ble Mr. Black.
The Hon'ble Maharaja Ranajit Sinha of Nashipur.	The Hon'ble Mr. Laurie.
The Hon'ble Maharaja M. C. Nandi of Kasimbazar.	The Hon'ble Mr. Arbuthnott.
The Hon'ble Raja Abu Jafar of Pirpur.	The Hon'ble Mr. Rice.
The Hon'ble Mr. Q. Huda.	The Hon'ble Mr. Abbott.
The Hon'ble Rai Sita Nath Roy Bahadur.	The Hon'ble Sir Robert Carlyle.
The Hon'ble Malik Umar Hyat Khan.	The Hon'ble Sir Harcourt Butler.
The Hon'ble Raja Jai Chand.	The Hon'ble Sir Ali Imam.
The Hon'ble Sardar Daljit Singh.	The Hon'ble Mr. W. H. Clark.
The Hon'ble Rao Bahadur V. R. Pandit.	The Hon'ble Sir Reginald Craddock.
The Hon'ble Srijut Ghanasyam Barua.	The Hon'ble Sir Wm. Meyer.
The Hon'ble Raja Kushal Pal Singh.	The Hon'ble Mr. Hailey.

The Hon'ble Rai Sri Ram Bahadur.
The Hon'ble Pandit M. M. Malaviya.

The Hon'ble Sir T. R. Wynne.
The Hon'ble Mr. Cobb.
The Hon'ble Mr. J. B. Wood.
The Hon'ble Mr. Brunyate.
The Hon'ble Mr. Wheeler.
The Hon'ble Mr. Enthoven.
The Hon'ble Mr. Sharp.
The Hon'ble Mr. Porter.
The Hon'ble Sir E. D. Maclagan.
The Hon'ble Major-General Birdwood.
The Hon'ble Mr. W. H. Michael.
The Hon'ble Mr. R. P. Russell.
The Hon'ble Mr. Maxwell.
The Hon'ble Major Robertson.
The Hon'ble Mr. Kenrick.
The Hon'ble Mr. Kesteven.
The Hon'ble Sir William Vincent.

The Resolution was accordingly rejected.

RESOLUTION ON THE PROVINCIAL SETTLEMENTS.

The Hon'ble Mr. SURENDRA NATH BANERJEE:—" Sir, I have the honour to move the following Resolution:— :

That this Council recommends to the Governor General in Council the appointment of a Committee of officials and non-officials to consider the advisability of revising the present system of Provincial Settlements between the Government of India and the Local Governments.

" These Provincial Settlements have been the subject of keen and animated controversy, not only in the public prints but also between the Provincial and the Imperial Governments, and language has been used by the custodians of provincial finance which sometimes have offended against the accepted canons of financial reserve and even decorum. The allegory employed, so ruthlessly employed, by Sir Alexander Mackenzie, late Lieutenant-Governor of Bengal, of the Provincial sheep being thrown on its back, close clipped, and then turned out to shiver in the cold, is a thing which will not be easily forgotten by those who studied the literature on the subject. But perhaps, Sir, this is a matter of ancient history, and ancient history does not recur to the mind, unless facts occur calculated to place the present in line with the past.

" The present assessments were fixed and revised in 1911-12. The Bengal assessments were revised in 1912. Sufficient time has elapsed, sufficient experience has been gathered, and a sufficient volume of opinion has been formed, to justify the consideration of the question as to whether these assessments should not now be revised. The rapid succession with which the assessments have been revised from time to time point to the conclusion that they are still in the formative stage."

The quinquennial settlements were revised by Sir Edward Law, Finance Minister, and he sought to invest them with a permanent character. He was only partially successful through no fault of his own, for before long the settlements in Madras, in the United Provinces and in Burma had again to be revised. But Sir Edward Law's settlements were fraught with consequences of the utmost moment. Sir Guy Fleetwood Wilson, from his place in this Council Chamber, declared that the one outstanding lesson of his system was this, that the Government cannot stand still, that the Government in the matter of these settlements must move on. This was also Sir Edward Law's own view; for he was of opinion that his was only an instalment of reform and that further changes were inevitable in the near future. Sir, I will read what he himself said about these settlements:—

" I am fully in sympathy with the principle of encouraging the financial independence of the Local Governments "

" Mark the words *the financial independence of the Local Governments.*"—

The arrangements now made will tend in the right direction. We are perhaps taking as big a step as is for the moment prudent, but I am convinced that we are still a long way off from having attained all our desired results. The whole settlement question will, I anticipate, come up again in a few years, and we may fairly hope that when it does, another considerable advance will be made towards the desired goal.

" The prophecy came true: in the course of the next seven years another revision was made; the permanent character of the settlements was re-asserted; the Provincial Governments were not allowed to budget for deficits; the contractual responsibility of these Governments was enforced; no Provincial Government was permitted to draw upon its balances or build up an over draft against the general revenues of the Empire; in the last resort a Provincial Government, when it was unable to make two ends meet, was

permitted to have recourse to taxation. These were the conditions that were imposed by the Settlements of 1911-12. But there is another side to the shield. A substantial advance was made in various directions and growing shares of revenue were allotted to the provinces. For instance, the provincial shares of the land revenue in the Punjab and in Burma were raised, 'Forests' was provincialized in eight of the major provinces. As regards Excise, provincial shares were raised in some provinces: in other provinces, they were completely provincialized. In the Punjab, the Provincial share under the head, Major Irrigation Works was raised. In Bengal 'Irrigation' is a losing department, and the Government graciously came forward to share the revenue and the expenditure. All this represented a substantial advance upon the settlements that had gone before. But, Sir, public opinion was not satisfied, and public opinion will not be satisfied, unless and until radical and fundamental changes have been made. My Hon'ble friend, Mr. Sri Ram, has given notice of a motion for raising the provincial share of the land revenues from three-eighths to four-eighths on the United Provinces. Year after year my Hon'ble friend Pandit Madan Mohan repeats the complaint that the Provincial resources of the United Provinces are inadequate to meet the demands of those Provinces. The complaint is universal. The Provinces, be it noted, are waking to a sense of their needs, and, I may add, also of their rights; and they are importunate in their demand that more money should be given to them for the purposes of provincial expenditure. Sir, we gratefully acknowledge the benefactions of the Imperial Government, but they are wasteful and even demoralizing. Educated opinion in this matter is supported by high official authority. Sir William Duke, speaking from his place in the Bengal Legislative Council on the 5th March 1913, described them as "doles" and said—I quote his words—'We must not look a gift horse in the mouth' and he expressed the hope that we may be saved from the evil consequences attendant upon such doles. Sir, the Provincial Governments are undoubtedly grateful for these benefactions, but these grants, being uncertain and varying in their nature, must necessarily introduce an element of instability into our system of provincial finance; and in the words of Sir William Duke, 'they prevent the development of a progressive policy of provincial finance for the whole of India.' Sir, there is in these doles—I use the word in no offensive sense—that element of uncertainty which contributed to the failure and the unpopularity of the quinquennial settlements. What is needed is that instead of Provincial Governments receiving these benefactions they should have growing shares of expanding revenues until at last a state of things has been established in which the resources of the Province shall belong to the Province, and the resources of the Imperial Government shall belong to the Government of India, there being no divided share. Sir, that is the ideal to which the Decentralization Commission pointed in their report as being an ideal which should be realized within a reasonable distance of time. My Honourable Friend the Finance Minister was a member of that Commission and he signed the majority report. I hope, Sir, that in his present exalted position, with the great power of control he exercises over the revenues of India, he will assert those principles to which as a member of the Decentralization Commission he gave his firm support. I would quote one or two observations of the Decentralization Commission here. They say:

It might also be that the scope of provincial financial responsibility will be directly expanded. For example, irrigation might be made a more entirely provincial item than it is at present. This increase of regular provincial revenue should, in our opinion, be met by gradually provincializing heads of revenues which are now divided, for which the Provincial Government must always be especially responsible, such as Forests and Excise.

"Then the Commission go on to add:—

The above considerations apply to the existing conditions of administrations; but we recognize that the grant to the local Legislative Councils of material control over provincial finance may make it necessary to do away, I emphasize those words—*make it necessary to do away*, as far as possible with the present divided heads and to place some entirely within the purview of the Provincial and some within that of the Imperial Government.

"We have this authoritative expression of opinion by the Decentralization Commission, that, when material control is given to the Legislative Councils, it will be necessary to do away with the divided shares, to place some of the heads of revenue entirely within the purview of the Provincial and others within the purview of the Imperial Government. Now, Sir, has not there been material control given to the Legislative Councils since then, and has not there been promise of greater control?

"The Decentralization Commission submitted their report on the 25th February 1909. The Legislative Councils were expanded and reconstituted in January, 1910, and since then another notable advance has been made. The Government of India, in its despatch of the 25th August, 1911, has held out to the people of this country in prospect the inestimable boon of provincial autonomy. With your permission, Sir, I will read the words of the despatch in this connection.

Nevertheless, it is certain that in the course of time, the just demands of Indians for a larger share in the Government of the country will have to be satisfied, and the question will be, how this devolution of power can be conceded without impairing the supreme authority of the Governor General in Council. The only possible solution of the difficulty would appear to be gradually to give the provinces a larger measure of self-government, until at last India would consist of a number of administrative, autonomous in all

provincial affairs, with the Government of India above them all, and possessing power to interfere in cases of misgovernment, but ordinarily restricting their functions to matters of Imperial concern.

"Well, Sir, if there is to be provincial autonomy, I hold that fiscal independence and very large powers of control over provincial finance must be given to the provincial Governments. Sir, I gratefully acknowledge that the Government of India has been steadily working up to this ideal. Sir James Westland indeed declared, from his place in this Council, that the revenues of India belong to the Government of India. Without raising technical or legal questions, I will say this, and I trust with the full concurrence of this Council, that the revenues of India belong to the people of India, held in trust by the Government for the benefit of the people. The trustees have, in their wisdom, recognized the fact that the best way of fulfilling their high trust is by delegating their authority to the provincial Governments to spend the revenues for the benefit of the people and with the assent of the people. The evolution of our system of provincial finance has been largely determined by the growing acceptance of this principle. At every stage of this development the authority of the Government of India has been curtailed, at every stage of this development the authority of the provincial Governments has been enlarged; and heads of revenue which were partly provincial have been transformed into wholly provincial heads of revenue. I invite the Government of India to take a further step in this direction, and for the development of this policy, necessitated by the new conditions, by the larger powers of control conferred upon the Legislative Councils and the prospective boon of autonomy, I venture to submit for the consideration of this Council a scheme of provincial finance which was formulated by Sir Charles Elliot and three of his distinguished colleagues of the Finance Committee, namely, Mr. Justice Raunde, Mr. Justice Cunningham and Sir William Hunter. Time presses, Sir, and I will not read out the details, but the main features of the scheme are these:—There are to be no divided heads. Provincial sources of revenues should belong to the province; Imperial sources of revenue should belong to the Government of India, and that, in the event of their being and deficit in the Imperial Exchequer, it shall be the first charge on the provincial revenues. Sir, I may say in this connection that the very scheme was outlined by Sir Charles Trevelyan, in the evidence that he gave before a Select Committee of the House of Commons that sat between 1871 and 1873. Sir Charles Trevelyan is a great and honoured name in the administrative annals of India. He was Finance Minister to the Government of India and was also Governor of Madras. I hope and trust that my Hon'ble friend the Finance Minister, who has left behind him a distinguished record in Madras, will emulate the achievements of his great predecessor in this respect. I will read out the opinion of Sir Charles Trevelyan in the evidence he gave before the Select Committee. He gives a very curious reason for the scheme which he formulated. It is a reason which I would never venture to suggest, but I suppose Sir Charles Trevelyan's association with the Imperial and Provincial Governments gave a particular bias to his opinions in respect of further decentralization of provincial revenues. He suggests a complete division of heads of revenue, provincial to belong to the provinces, and Imperial to belong to the Government of India. His reasons are these:—'In the first place the Supreme Government would be put upon its good behaviour' (I dare not make that suggestion) 'in regard to expenditure. It would not really have much to do with income. Because, as I said, that would continue to be managed by the Local Governments; but still it would have to look after Customs, Salt, and Opium, and see that they were made the most of. But as regards expenditure, the Supreme Government would act under a powerful motive to economise.' Sir, these are the words of Sir Charles Trevelyan. It is impossible for me, or any one without his responsibilty, to use language such as this. But it is associated with a great name. It is impossible to say how the scheme will work, but in our provincial system of finance we have found this to be the case, that when a system of decentralization has been carefully thought out and properly worked, it has been always successful."

The Hon'ble Sir WILLIAM MEYER:—"May I ask my Hon'ble friend for the date of Sir Charles Trevelyan's note?"

The Hon'ble Mr. SURENDRA NATH BANERJEE:—"Between 1871 and 1873. It is an extract from his evidence which I have in my hand and which I shall gladly give to the Hon'ble Member. I was going to say that it is possible to form a forecast as to how this system will be worked by reference to certain figures which I have obtained from the Bengal Budget and for which I am partly indebted to my Hon'ble friend the Financial Secretary, who has helped me materially in this matter. We have got four heads of divided revenues. Land Revenue, Stamps, Assessed Taxes and Irrigation. As regards Land Revenue; Imperial share is 114 lakhs; the expenditure is 25 lakhs (I have given the figures for 1913-14). There is thus a net gain of 89 lakhs. Then as regards Stamps, the Imperial share is 107 lakhs, the Imperial expenditure Rs. 3,63,000. Net gain of 103 lakhs and a half. Assessed Taxes—Imperial share 28 lakhs, Imperial expenditure Rs. 79,000. Taking it at a lakh in round numbers, the Imperial gain is 27 lakhs. Irrigation (and here we are grateful to the Imperial Government for coming to our rescue: the expenditure being in excess of the revenue), the revenue is Rs. 4,82,000, the expenditure is Rs. 10,53,000. Imperial expenditure 25 lakhs upon Survey and Settlements. Adding these figures and deducting the loss and the expenditure, we have in round numbers 214 lakhs which represent Imperial gain from our provincial funds. Deducting from this

figure 40.4 lakhs which represent the Imperial recurring grant for 1913-14, we have got about 174 lakhs which represent the provincial contribution to the Imperial funds. Now, Sir, my submission is this: that whether it is 170 lakhs or 160 lakhs or less (I have given only approximate figures) it ought to form a fixed contribution of the province to the Imperial Government.

"Such a change would represent a further expansion of the principle of permanent settlements; it would introduce economy and regularize our finances. I think, Sir, that the time has come when the Government of India instead of deriving the whole of its income from divided and undivided shares of revenue should receive fixed contributions from the various Local Governments. This would put an end to the system of doles; it would introduce an element to certainty in our provincial settlements and help forward the fiscal independence of the provinces. Sir, the country has acclaimed with enthusiasm the great pledge of provincial autonomy contained in the Despatch of the 25th August 1911. It is looking forward with hope and expecting to something being done; some decisive step being taken towards the fulfilment of this pledge. Fiscal independence is the basis of provincial autonomy and it is necessary alike in the interests of efficiency and for the redemption of the pledged word of the Government. In the words of Sir Guy Fleetwood Wilson 'the Government of India cannot stand still, move it must'. Its own progressive policy has imparted an added momentum to the forward movement. Therefore, Sir, I respectfully but earnestly appeal to the Government to take a further step; at any rate, to consider the advisability of taking a further step; it may be a cautious step, but none the less a firm and decisive step in the pursuit of its chosen policy of the decentralization of provincial finance. I do not want the Government to pledge itself to any particular proposal; all that I crave for is that a Committee of officials and non-officials should be appointed, who would look into the whole question of decentralization and the further devolution of provincial finance. Sir, to-day you have signalized the meeting of this Council by the acceptance of one resolution, although there has been a set-back by the rejection of another. I hope and trust we shall conclude to-day's meeting by the adoption of this very moderate proposal which I have placed before the Council."

The Hon'ble MAHARAJA MANINDRA CHANDRA NANDI OF KASIMBAZAR:—"Sir, I think it will be generally admitted that an inquiry by a Committee of officials and non-officials to consider the advisability of revising the present system of Provincial Settlements between the Government of India and the Local Governments is likely to be followed by the best results. Provincial Settlements, or Provincial Contracts as they are usually called, were introduced by the Government of India some time ago. Since then the conditions of the country have materially changed, and an arrangement which might have been found satisfactory some years ago may not meet present requirements. We are not aware of the views of Local Governments on this subject, but I think it would be safe to presume that they would welcome the revision of Provincial Settlements on more liberal lines. The needs of Local Governments are steadily rising, and it is both politic and wise that they should have a free hand in developing the administration and introducing local reforms. An inquiry such as is proposed by the Resolution before the Council will be helpful both to the Government of India and Local Governments, and I accordingly beg to support it."

The Council adjourned to Wednesday, the 25th February 1914.

W. H. VINCENT,
Secretary to the Government of India,
Legislative Department.

DELHI,
The 6th March 1914.

APPENDIX A.

[Referred to in the Answer to Question 1.]

APPEN

(Referred to in the

Statement containing information in reply to questions 1 (a) to (f) and 2 (1) put by the

Province	Number of appointments made to the Post of Deputy Superintendents of Police by				Ratio of Anglo-Indian Deputy Superintendents of Police at present to total number of appointments.		Proportion of Anglo-Indian Deputy Superintendents of Police to		(I) Whether there is any rule requiring men appointed in class A to be domiciled in the Province in which they are appointed. (II) If so whether any men appointed are not so domiciled and if so, what special reasons exist for departure from rule.
	A.—Direct appointment.	B.—Appointment from the ranks of Deputy Collectors and Tahsildars.	C.—Promotion of Inspectors of Police.		Sanctioned.	Already made.†	Number of Anglo-Indians employed as Inspectors.	Total number of Inspectors, Indian and Anglo-Indian.	
			Indian.	Anglo-Indian.					
Madras	11	*Nil.* (6 from Provincial Services other than Police.)	37	4	1 to 10	1 to 9	1 to 5	1 to 114·6	There is no such rule.
Bombay	7	4	30	6	1 : 8·5	1 : 8·5	1 : 6·7	1 : 15·2	Do.
Bengal (including Eastern Bengal and Assam).	21	6	27	6 (including Europeans).	1 : 9	1 : 9	1 : 10	1 : 12	(I) Yes: in Bengal; No, in Eastern Bengal and Assam. (II) No.
United Provinces ..	21	4	14	6	1 : 10	1 : 10	1 : 10·1	1 : 42·5	(I) Yes: (II) No.
Punjab (including Delhi).	6	5 (includes appointments from Provincial Services generally other than Police.)	7	4	1 : 4·33	1 : 4·33	1 : 3·66	1 : 33·16	(I) Yes: (II) No.
Burma	*Nil.*	*Nil.*	27 (includes 16 Burmans).	14 (excludes 2 Europeans).	1 : 2·79	1 : 2·79	1 : 3·43	1 : 10·71	There is no such rule.
Bihar and Orissa ..	6	1	6	2 (Europeans domiciled in India).	1 : 3	1 : 3	3 : 7	3 : 163	(I) Yes. (II) No.
Central Provinces ..	7	3	3	3	1 : 3·5	1 : 3·5	1 : 3·3	1 : 19·5	No: Non-domiciled men have been appointed owing to lack of suitable candidates.
Assam	5	3 (including one ministerial officer	5	..	1 : 11	1 : 5	1 : 2	1 : 40	There is no such rule.

* *I.e.*, full sanctioned cadre irrespective of whether it has or has not been worked up to.
† *I.e.*, actual strength which has been so far recruited.

DIX A.

Answer to Question 1.)

Hon'ble Mr. Abbott with reference to Anglo-Indian Deputy Superintendents and Inspectors of Police.

(I) In class C has any Indian Inspector been taken from any previous selection list to be appointed Deputy Superintendent. (II) If so, were there, for the year that Inspector was selected, special reasons to think the person so selected was appointed but an opportunity of grade promotion.	(I) Whether a University degree or taking a Bar examination is a necessary qualification for class A appointments: (II) If not, whether there are any men who do not possess this qualification and if so, what reasons exist for departure from rule.	(I) Whether there is any rule requiring officers appointed to class C to be statutory Indians: (II) If so, whether any Anglo-Indians who are not statutory Indians have been appointed and if so, what special reasons exist for departing from rule.	(I) Whether Anglo-Indians out of quota Europeans deemed are debarred from all such appointments in class A: (II) If not, how many such appointments have been made, and if so, whether Government proposes to remedy its disability.	(I) Whether there is a fixed percentage for appointments to class A: (II) If so what is the percentage and has it been exceeded and if so, for what reasons.	Number of Inspectors (Anglo-Indian and Indian) degraded for murderous assault (exclusive of Dacoity medal).	Have any Anglo-Indian Inspectors been so described, and if not, why.
No	The holding of a University degree is a necessary qualification. Exemption was made on behalf of one candidate who had an English education.	(I) Yes: (II) No Anglo-Indians have been appointed who are not statutory Indians.	(I) No: (II) Not stated.	No fixed percentage but not less than half are made from class C.	7	No.
No	No	No (but appointments are made from natives of India, statutory Indians and Europeans who have adopted an Indian domicile).	(I) No: (II) 2 ..	No: The Police Commissioner recommended that half the vacancies should be from class C. The number of promoted Deputy Superintendents exceeds this limit at present.	15 of whom 4 have been twice decorated.	No.
(I) 1 from Bengal to Eastern Bengal and Assam. (II) Yes: the officer appointed had special experience of Eastern Bengal and Assam.	(I) No, in Eastern Bengal and Assam. (II) Yes, in Bengal. Yes. Fazl-gal. The Local Government have power to appoint any person for special reasons.	(I) No. (II) 3 in Eastern Bengal and Assam; one was required for the Political Branch of the Central Intelligence Department and two to increase the number of European officers.	(I) No: but candidates must be statutory natives of India (II) two such appointments made in Eastern Bengal and Assam.	Appointments are made so as to secure that half the total number of appointments should be held by this class.	15 (excludes 3 Europeans).	1 (excludes two Europeans).
No	(I) Yes: (II) 2. In two instances on account of strong family claims and one on account of general excellent qualifications.	(I) Yes: (II) No ..	(I) No: (II) Nil ..	(I) No; but not more than half the appointments are made by direct recruitment. (II) No.	12	2
No	No	(I) No: (II) No ..	(I) No (II) Nil ..	(I) Not more than 25 per cent. (II) No	22	1
No	No	(I) Not now: (II) Yes in order to provide for European Inspectors.	(I) No: (II) Nil ..	No	5 (Burmans).	No.
No	University degree essential: exemption made in two cases which were covered by rule 749(3), Bengal Police Manual.	(I) No: but Europeans are required to show that they have adopted an Indian domicile	(I) No: (II) Nil ..	(I) 2: (II) No ..	9 (including 4 Europeans).	No.
No	No	(I) Yes, but Europeans who have adopted an Indian domicile may be appointed. (II) Two such appointments have been made.	(I) No. (II) Nil ..	(I) No: (II) No ..	3	No.
Not specified ..	No	(I) Yes: (II) Not specified.	(I) No: (II) Not stated.	(I)): (II) No ..	4	No.

APPENDIX B.

(Referred to in the Answer to Question 10.)

JAPAN.

Statement showing the value in lakhs of rupees of the principal articles imported into British India from Japan during the five years ending 1912–13.

Articles.	1908-09.	1909-10.	1910-11.	1911-12.	1912-13.
Ginger	3·57	3·63	3·52	3·20	4·27
Hardware and cutlery	1·36	1·70	2·11	3·38	3·66
Copper, unwrought, tiles, ingots, cakes and bricks	35·52	33·98	41·97	13·76	8·13
Camphor	5·65	9·29	9·54	21·77	14·20
Coal	·86	·77	3·01	3·40	16·88
Silk, raw	1·78	1·41	2·04	·38	1·26
Cotton, twist and yarn	..	..	4·01	7·67	8·21
,, hosiery, piece and mixed	38·25	43·61	69·20	55·71	62·24
Silk, piece-goods	91·56	92·84	105·04	118·24	133·10
,, yarn, mix and warps	7·95	9·94	13·53	16·63	20·34
Apparel (including drapery, costumes, accoutrements, but excluding hosiery)	6·81	8·47	9·14	9·87	10·60
Haberdashery and millinery	5·81	6·23	6·30	12·01	13·70
Chinaware and Japanese ware (excluding earthenware and porcelain)	·90	·90	1·03	1·36	·68
Clocks and watches	·63	·55	1·01	1·17	1·32
Earthenware and porcelain	2·11	2·91	3·26	4·01	4·85
Glass and glassware	2·02	4·73	12·14	13·85	25·45
Matches	11·03	10·12	10·40	29·12	43·21
Stationery (excluding paper)	1·05	1·65	2·05	2·07	2·18
Toys and requisites for games	·24	1·72	2·58	3·30	3·16
Cutlery & fittings	2·84	4·80	3·91	5·36	4·23
Provisions	1·20	1·48	1·71	1·74	3·40
Other articles	8·30	9·08	13·89	20·46	34·72
Total	214·70	232·12	337·18	367·76	436·87

APPENDIX C.

(Referred to in the Answer to Question 10.)

JAVA.

Statement showing the value (in lakhs of rupees) of the principal articles imported into British India from Java during the five years ending 1912-13.

Articles.	1908-09.	1909-10.	1910-11.	1911-12.	1912-13.
Spirit, methylated	1·35	2 05	1·86	1 65	2 19
Farinaceous foods	·55	1·30	·21	·27	·03
Sugar	581·65	761·74	851·26	894·77	909·34
Molasses	25 57	25 89	41·89	42 75	37 24
Tea, black	1·15	·81	1·27	·46	·72
Sweepers of wood	·04	1·73	1·65	·90	1 03
Wood, teak	4 85	7 61	4 31	3·36	2 96
Other articles	6·53	3 03	2·07	2 67	2 47
Total	622·21	784·66	906·10	947·13	963·91

APPENDIX D.

(Referred to in the Answer to Question 34.)

No. 101.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

SALARIES AND ESTABLISHMENTS—LAW AND JUSTICE.

RESOLUTION.

Calcutta, the 9th January 1893.

1. A question having been raised as to the extent to which the cost of the administration of Civil Justice in British India was met by the revenue derived from Court-fees and other receipts of Civil Courts, the Government of India issued instructions for the preparation of as complete and accurate a statement of the receipts and charges of Civil Courts for one year as was practicable. The enquiry was first undertaken in the beginning of 1888, and the figures now published are therefore those for

the calendar year 1885. It has taken longer than was anticipated to collect all the required information, but it is believed that the figures, though not up to date, sufficiently illustrate the question in dispute.

2. The undermentioned items were to be included in *Receipts*:—

(a) Receipts in Court-fee stamps:

This item was to represent the value of all Court-fee stamps filed in Civil Courts with plaints or petitions, and in connection with the service of processes. The value of the Court-fee stamps on probates, letters of administration, and certificates was not to be included.

(b) Receipts in cash:

This item was to include all cash receipts finally credited to Government. Amounts which are merely paid into Court in order to be part away again, such as diet money for witnesses or sums paid in proceedings for the execution of decrees, were not to be included.

3. The undermentioned items were to be included in *Charges*:

(a) The whole of the salaries of officers and establishments and the contingent and other expenditure of Courts which, like Small Cause Courts, are engaged solely in the administration of Civil Justice.

(b) A share of the salaries of officers and establishments and of the contingent and other expenditure of Courts which are engaged only partly in the administration of Civil Justice. It was stated that the share might be determined in proportion to the time devoted by the Courts to Civil work, but that each Local Government should determine it on principles which seemed to it fair.

(c) A share of the cost of the Stamp establishment.

(d) A share of the discount on the sale of Court-fee stamps.

(e) The refunds of Court-fee stamps used in Civil Courts.

(f) A share of the expenditure on "Law Officers."

(g) A share of the cost of pensions and leave allowances of officers who have been engaged during any portion of their service in the administration of Civil Justice.

(h) The rent actually paid, or, in the case of buildings which are the property of Government, a fair rent (according to the Public Works Department valuation of the building) for the buildings or portions of buildings used by Civil Courts.

(i) Cost of stationery and printing for the several Courts.

4. Statements were prepared in accordance with these instructions, in the first instance, by the Local Governments, and these were afterwards subjected to a careful examination in the offices of Account. The figures thus obtained, with some further corrections made on account of the cost of pensions, and, omitting the expenditure on Law Officers, whose share as legal advisers of the Government in the administration of Civil Justice is too indirect to be taken into consideration, are set out in the appended statement. The result is shown to be that in Bengal only is there a surplus, which amounts to 14¼ lakhs, in Madras the receipts and charges are practically equal; and in all other Provinces the charges are much in excess of the receipts, so that the deficit on the whole account exceeds 12½ lakhs.

5. The calculations are extremely intricate, and, notwithstanding the labour that has been bestowed on them, the results can only be considered to be approximately correct. If the full measure of the expenditure involved in the administration of Civil Justice could be shown, it is probable that the deficit would be somewhat greater than that now obtained; for instance, item (h). Rent for buildings used by the Courts, should apparently be increased in some instances; the estimated annual rents for the Calcutta High Court and Small Cause Court buildings given by the Public Works Department, and included in the abstract, being Rs. 68,000 and Rs. 14,400, while the Municipal assessment for these buildings, in accordance with which taxes are paid, is Rs. 84,600 and Rs. 24,006, respectively. There are, moreover, certain charges which have not been included, such as the cost of Police guards, treasury charges, share of rent of Stamp offices, and the cost of manufacturing and despatching from England the stamps by which the revenue is realised.

ORDERED, that this Resolution be published in the *Gazette of India*.

J. F. FINLAY,
Offg. Secy. to the Government of India.

Abstract Statement of Receipts and Charges connected with the Administration of Civil Justice for the year 1885.

—	Assam	Bengal.	Bombay.	Burma.	Central Provinces.	Madras.	North-Western Provinces and Oudh.	Punjab.	Ajmere and Coorg.	Total.
Receipts.	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs.
(a) Court-fee stamps ..	4,50,000	73,84,000	20,32,000	5,14,000	7,18,000	31,78,000	36,78,000	17,37,000	1,26,000	1,97,49,000
(b) Cash receipts ..	2,000	2,17,000	70,000	21,000	8,000	50,000	1,00,000	4,000	2,000	4,31,000
Total ..	4,52,000	75,1,000	20 02,000	5,35,000	7,26,000	32,28,000	37,78,000	17,41,000	1,27,000	2,01,79,000
Charges.										
(c) The salaries of Judicial Officers employed exclusively in the administration of Civil Justice.	37,000	26,58,000	13,78,000	1,24,000	40,000	8,44,000	10,77,000	2,42,000	7,000	62,55,000
(d) A proportionate share of the salaries of Judicial Officers engaged partly in the administration of Civil Justice.	3,10,000	26,13,000	10,68,000	10,75,000	5,62,000	17,71,000	21,72,000	10,01,000	88,000	1,06,42,0 0
(e) A share of the cost of the stamp establishment.	13,000	81,000	48,000	8,000	8,000	21,000	26,000	18,000	1,000	2,37,000
(f) A share of the discount on sale of Court-fee stamps.	7,000	1,13,000	8,000	8,000	10,000	34,000	..	23,000	1,000	2,03,000
(g) Refunds of Court-fee stamps	2,000	30,000	41,000	7,000	4,000	34,000	46,000	16,000	1,000	2,32,000
(h) Pension and leave allowances	58,000	7,25,000	3,71,000	1,84,000	66,000	3,12,000	3,03,000	2,64,000	13,000	25,36,000
(i) Rent for buildings used by Civil Courts	23,000	1,95,000	1,65,000	45,000	39,000	1,18,000	1,50,000	1,13,000	5,000	8,43,000
(j) Stationery and Printing.	4,000	32,000	13,000	14,000	5,000	27,000	34,000	23,000	2,000	1,96,000
Total ..	4,58,000	81,01,000	30,76,000	13,82,000	7,82,000	31,88,000	40,48,000	22,99,000	1,18,000	2,14,37,000
Excess of Receipts over Charges	..	16,75,000	..	..	..	37,000	..	..	..	Nr.
Excess of Charges over Receipts.	76,000	..	10,17,000	8,48,000	56,000	..	2,70,000	5,14,000	9,000	12,61,000

* The local figure estimated at 7½ per cent. on the capital cost of each building was Rs. 8,68,000, but this has been reduced with reference to the figures for other provinces.

(Republished by order of His Excellency the Governor in Council.)

W. FRANCIS,
Ag. Secretary to Government, Legislative Department.

The Council met at the Council Chamber, Imperial Secretariat, Delhi, on Wednesday, the 25th February 1914.

PRESENT:

His Excellency BARON HARDINGE of PENSHURST, P.C., G.C.S.I., G.C.M.G., G.C.V.O., G.M.S.I., G.M.I.E., I.S.O., Viceroy and Governor-General, *presiding*,

and 55 Members, of whom 48 were Additional Members.

QUESTIONS AND ANSWERS.

The Hon'ble RAI SRI RAM Bahadur asked :—

1 "Will the Government be pleased to state whether they have received a memorial, submitted by the Talukdars of Oudh through the Government of the United Provinces in August last, on the subject of the contemplated canal from the river Sarda? If so, has the memorial been taken into consideration and has any action been taken in the matter?"

The Hon'ble Sir ROBERT CARLYLE replied :—

"No memorial such as is referred to in the Hon'ble Member's question has been received by the Government of India."

The Hon'ble Mr. RAMA RAYANINGAR asked :—

2 "Apart the Government reply of 24th January 1911 to the Hon'ble Mr. Dadubhoy's question about export of bones from India, do the Government propose to consider the desirability of increasing the supply of sulphuric acid by introducing its manufacture in jails?"

The Hon'ble Sir REGINALD CRADDOCK replied :—

"The form of labour suggested is not considered to be suitable as a prison industry."

The Hon'ble Mr RAMA RAYANINGAR asked :—

3 "(*a*) Are any mines now worked anywhere in India for minerals of manurial value?

"(*b*) Do the Government propose to cause inquiries to be made into possibilities of this branch of mining industry through an expert committee of geologists and agriculturists?"

The Hon'ble Mr CLARK replied :—

"So far as the Government of India are aware, there are no mines worked in India for minerals of manurial value. It is thought that it would be premature to make an inquiry of the kind suggested by the Hon'ble Member."

The Hon'ble Mr. RAMA RAYANINGAR asked :—

4 "Will Government be pleased to state if they propose, in consultation with Local Governments, to encourage the formation of Co-operative Associations of cattle-breeders by the grant of loans on specially favourable terms and by rendering help in other ways?"

The Hon'ble Sir ROBERT CARLYLE replied :—

"The answer to the question is in the negative. Associations of the class mentioned will receive such concessions and privileges as are given to other Co-operative Societies."

The Hon'ble Mr. RAMA RAYANINGAR asked :—

5. "(*a*) Was Major J. Mulvany of the Indian Medical Service deputed to England for a study of the English Prison Administration?

"(*b*) If so, does Government propose to lay on the table the papers connected with the deputation?

"(*c*) Has Major Mulvany submitted any report? If so, what action, if any, has been taken by the Government on such report?"

The Hon'ble Sir REGINALD CRADDOCK replied :—

"At the instance of the Government of Bengal, the Government of India granted six months' study leave to Major Mulvany, I.M.S., in 1910, for the practical study of the administration of English prisons and of penological methods. Major Mulvany submitted a report in due course to the Government of Bengal. Copies of this report were sent to other Local Governments and Administrations for information, but beyond this no specific action was taken upon the report by the Government of India.

"The report is that of an individual officer for the information of the Local Government under which he was serving, and the Government of India doubt if any useful purpose would be served by its publication. The rest of the correspondence on the subject was of a formal character."

The Hon'ble Mr RAMA RAYANINGAR asked :—

6 "(*a*) Is Tuberculosis on the increase in Indian jails?

"(*b*) If so, has there been any inquiry into the causes?

"If the answer to (*b*) be in the affirmative, then

"(c) What are the conclusions of the inquiry?

"If the answer be negative, then

"(d) Will Government be pleased to say whether they propose to institute such an inquiry?

"(e) Will Government be pleased to state the annual figures of tubercular attacks and deaths in jails for the last ten years?"

The Hon'ble Sir REGINALD CRADDOCK replied:—

"The figures* which the Hon'ble Member has asked for are placed on the table. They do not indicate any such increase in tuberculosis in Indian jails as to necessitate a general inquiry. The subject has received a great deal of attention both from the Sanitary Commissioner and from Provincial authorities during the last ten years particularly with regard to improved methods of segregation and disinfection and an increasing number of central and district jails are now equipped with special open-air wards for the treatment of prisoners suffering from tubercle of the lungs."

The Hon'ble Maharaja MANINDRA CHANDRA NANDI asked:—

7. "(a) Will the Government be pleased to state whether any report of Mr. Lees on the Calcutta Canal Scheme has been received by the Government of India?

"(b) Whether the Government of Bengal have formulated any definite scheme on the subject and recommended it for acceptance to the Supreme Government?

"(c) Are the Government in a position to state whether any contribution from Imperial or Provincial funds will be available for the scheme during the forthcoming official year?"

The Hon'ble Sir ROBERT CARLYLE replied:—

"(a) & (b) The Government of India have not received Mr. Lees' Report on the Calcutta Canal Scheme, nor are they aware whether the Government of Bengal have formulated any definite scheme thereon.

"(c) The answer is in the negative."

The Hon'ble Sir FAZULBHOY CURRIMBHOY asked:—

8. "(a) Has the attention of Government been drawn to the resolutions regarding cotton mixing and cotton dumping in India adopted by the last International Congress of Master Cotton Spinners' and Manufacturers' Associations?

"(b) If so, will Government be pleased to state what action, if any, Government propose to take with a view to give effect to the suggestions of the Congress?

"(c) Has any correspondence passed between this Government and the Secretary of State for India about the points raised in the three resolutions of the Congress relating to Indian cotton? If so, do the Government propose to lay it on the table?"

The Hon'ble Mr CLARK replied:—

"(a) The answer is in the affirmative.

"(b) & (c) The Government of India have been in correspondence with Local Governments and with the Secretary of State on the subject of the mixing and dumping of cotton but they have not yet submitted to the Secretary of State their final recommendations on the resolutions adopted at the 9th International Cotton Congress. They do not propose to lay copies of the correspondence on the table at this stage."

The Hon'ble Sir FAZULBHOY CURRIMBHOY asked:—

9. "(a) Has the attention of Government been called to the editorial paragraph in the *Indian Social Reformer* of the 25th January, in which it is stated that while, in the report on the work of the Indian Students' Department presented to Parliament last session, it is said that the rule which required an Indian student, proceeding to England, to obtain a certificate from the Collector, or Deputy Commissioner or Political Agent attached to a Native State, and which sometimes involved applications to Police officials, has been altered, and that a certificate from the Secretary of Indian Students has taken its place, a Press Note issued in January by the Government of Bombay states that the Governor-General in Council desires Indian students proceeding to England to have their certificates signed or countersigned, as the case may be, by Collectors, Political Agents and, in Presidency Towns, by the Commissioner of Police?

"(b) Has any change such as is mentioned above been made in the rule requiring certificates to be obtained by Indian students proceeding to England? If so, does the change in the rule relate only to Indian students proceeding to England to prosecute any particular course of study and if so, do Government propose to make the change applicable to all Indian students, whatever course of study they propose to take in England?"

The Hon'ble Sir REGINALD CRADDOCK replied:—

"(a) The Government of India have seen the paragraph in the *Indian Social Reformer* referred to. The certificate mentioned in paragraph 34 of the Report on the work of the Indian Students' Department (1912-1913) is the certificate of good character required from Indian students who desire admission to an Inn of Court, while the certificate referred to is the Press Note appearing in the *Bombay Government Gazette*, dated the 15th January 1914, is the certificate of identity which may be given to Indian students and others proceeding to England, Japan and America, in order to facilitate their movements in these countries.

"(b) No change in the rules regarding certificates of identity has been recently made or is under contemplation."

* *Vide* Appendix A.

The Hon'ble Sir FAZULBHOY CURSETJEE asked :—

10 "(*a*) Has the attention of the Government been drawn to a letter published in the *Bengalee* of the 26th July last, in which it is suggested that no proper medical relief is provided in the Federated Malay States for Indian immigrants who fall ill while in employment on estates in the Colony ?

"(*b*) Will the Government state if they have made, or propose to make, any enquiries on the subject ?

"(*c*) Do the Government propose to take any measure to secure improved medical treatment for Indian coolies in these States ?"

The Hon'ble Mr CLARK replied :—

"(*a*) The attention of Government has been drawn to the letter referred to

"(*b*) Inquiries have been made which have satisfied Government that the allegations contained in the letter are not in accordance with facts. Forty-seven Government hospitals already exist in the Federated Malay States.

"The States Government have also constructed and will shortly open a Home for decrepit Tamils at Kuala Lumpur, with accommodation for 102 inmates. Indian labourers who are physically incapable of earning their own living will be received and supported at this Home until they are capable of returning to employment. The Home is maintained by the Indian Immigration Committee from a fund derived from an assessment rate imposed on all employers of Indian labour.

"In addition to the Government hospitals there were, during 1912, 125 private hospitals serving 280 estates. All employers are compelled by law to provide hospital accommodation for their labourers, and are liable to severe penalties if they neglect to send to hospital labourers in need of medical treatment. European Health Officers make frequent inspections in order to secure the enforcement of the law. The Legislative Council of the Colony is at present considering a Bill, which was drafted at the request of the Malacca Planters' Association, to enable Government to take over the control of estate hospitals and to pay for them and for their maintenance by means of a rate to be levied on all estates employing Indian labour. The budget provision for medical expenditure in the States during 1913 was over 1½ million dollars (over two rupees per unit of the population). This does not include the sums spent by employers of labour on their own estate hospitals.

"(*c*) In view of the facts stated above, no action is at present contemplated."

The Hon'ble Sir GANGADHAR CHITNAVIS asked :—

11. "Is it a fact that Dr. Turner, Health Officer of Bombay, and other export authorities have come to the conclusion that the mortality in India among infants between the ages of one and two years is about 48 per cent. and that it is mainly due to insufficient supply of cows' milk ?

If so, does Government propose to take any measure to ensure an increased supply ?

"Has there been any correspondence between the Government of India and the Secretary of State on the subject of better protection of prime cows ? If so, does Government propose to lay it on the table ?"

The Hon'ble Sir HARCOURT BUTLER replied :—

"The Government of India do not know how the mortality rate of 48 per cent. has been arrived at. In the official returns, deaths among children between the ages of one and two years are not reported separately. The Government of India, however, are advised that the mortality during this year of life cannot be anything like 48 per cent. There are many causes of mortality of infants and children, such as over-crowded and insanitary surroundings, malaria, operating both directly on the infant and indirectly through the mother, ignorance on the part of the mother with regard to the care and feeding of the child, accidents of childbirth and diseases attendant thereon. The insufficient supply of cows' milk is no doubt responsible for a certain amount of mortality; but, on the information before them, the Government of India are not prepared to regard it as the main cause. The question of 'milk supply' is undoubtedly of importance and was discussed at the recent All-India Sanitary Conference held in Lucknow. That conference passed the following resolution :—

'That in order to prevent the adulteration of milk, which is now practically universal in 'India, improvements in the production and distribution of milk are urgently necessary; but 'that, in view of the present high price of this commodity and the fact that any further increase 'in price would seriously affect poor consumers, it is essential that organization should precede 'restriction, and that there should be mutual help and co-operation between sanitarians, milk-'dealers and the Agricultural Department.'

"Various suggestions designed to secure the better protection of cows, either by the prohibition of their slaughter or the provision of increased facilities for grazing have been made in recent memorials to the Secretary of State, which His Lordship has not been able to accept. Apart from this there has been no recent correspondence on the subject."

The Hon'ble Sir GANGADHAR CHITNAVIS asked :—

12. "Does the Government propose to investigate the causes of the recent disastrous floods in several parts of India, and to ascertain whether they have been in a large measure due to, and their consequences have been aggravated by, any insufficiency of open waterways and culverts on the Railway systems of the parts concerned ?"

The Hon'ble Sir REGINALD CRADDOCK replied :—

"It is not thought that any useful purpose would be served by a general enquiry of the kind indicated. An allegation that at any place on any particular line the waterway is insufficient is a matter for local enquiry relative to each individual case."

THE PROVINCIAL SMALL CAUSE COURTS (AMENDMENT) BILL.

The Hon'ble Sir REGINALD CRADDOCK :—"My Lord, I beg to move that the Report of the Select Committee on the Bill to amend the Provincial Small Cause Courts Act, 1887, be taken into consideration."

The motion was put and agreed to.

The Hon'ble Sir REGINALD CRADDOCK :—"My Lord, I now move that the Bill as amended be passed."

The motion was put and agreed to.

THE INDIAN TELEGRAPH (AMENDMENT) BILL.

The Hon'ble Mr. CLARK :—"My Lord, I beg to move that the Report of the Select Committee on the Bill further to amend the Indian Telegraph Act, 1885, be taken into consideration."

The motion was put and agreed to.

The Hon'ble RAI SITA NATH RAY Bahadur :—"My Lord, I beg to withdraw the first amendment * which stands in my name."

His Excellency the PRESIDENT :—"Permission is given for the amendment to be withdrawn."

The Hon'ble RAI SITA NATH RAY Bahadur :—"With reference to the second amendment, † I beg to move that in clause 2 the word 'Native,' be omitted. I do not like to press the other amendment because I understand my Hon'ble friend Mr. Acharier has already moved an amendment on the subject, so I only want to move that the word 'Native' be omitted."

His Excellency the PRESIDENT :—"As far as I know, the Honourable Member has not given notice of any such amendment."

The Hon'ble Mr. VITHALAGHAVACHARIAR :—My Lord, my first amendment is that provision (c) of the sub-clause (2) proposed to be added by clause 2 of the Bill as amended by the Select Committee, be omitted. The scope of this Act includes several acts or breaches by Native Indian subjects of His Majesty in any place without and beyond British India in violation of the provisions of the Act. The only reason assigned for introducing this somewhat strange aspect into the Telegraph Act, that I can gather from the Statement of Objects and Reasons is that a similar provision occurs in the Indian Post Office Act. Beyond that there is no indication given as to how it is necessary for the purpose of the Indian Telegraph Act and what is the mischief it is intended to provide against. There seems to be power for this Legislature to legislate for Native Indian subjects of His Majesty wherever they may be. I do not know exactly the origin of this power. This power is given to this Legislature by Act of Parliament, but why this extra territorial jurisdiction is restricted to Native Indian subjects to the exclusion of the other subjects I have not been able to find out. However that may be as regards similar jurisdiction possessed by Parliament over subjects of England, while it is plain theoretically that such power does exist, namely that the English Parliament has power to legislate for the subjects of His Majesty wherever they may be, in practice the jurisdiction is not exercised except as to two or three classes of cases such as murder, bigamy and a few others. I know of no other instance in which the English Parliament has passed any law touching English subjects beyond the territorial limits of England except for these very few classes of offences. Now the offence here is technically against the provision of a special Act and I cannot at all understand why, even considering that this Legislature possesses the constitutional power to legislate as it proposes to legislate as to most trifling offences, why it should exercise it in this particular instance. In order to exercise it the mere fact that such a provision occurs in another Act is hardly a reason. The Telegraph Act has been in existence very long and the object of the present Bill is to make the Act comprehensive enough so as to include radio-telegraphy and nothing more.

"It is nowhere stated that the necessity has arisen to include one portion of His Majesty's Indian subjects in the special way aimed at. Discriminatory legislation of this kind, Sir, does much more harm than any evil it may be expected to remove. Even supposing it will do some good, the Legislature in this country ought to be very cautious in passing discriminatory legislation of this kind.

"In some places of the world, America for instance, there were conventions and amendments to the constitution in view to protection against discriminatory legislation. It causes a good deal of bad blood and unless the situation is such that it is absolutely called for in public interests, the whole world objects to discriminatory legislation, especially discriminatory personal legislation of this kind.

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* That in clause 2 (2) the words "including the Bunthal Pargana and the Pargana of Spiti" be omitted.

† That sub-clauses (c) and (d) of clause 2 (2) be omitted and in their place the following be substituted :—
"All subjects of His Majesty within the territories of any Native State in India."

"With these words I beg to move that sub-clause (c) be omitted and the old Act be left alone without the insertion of this provision."

The Hon'ble Mr. CLARK:—"My Lord, the Honourable Member's complaint against this provision of the Bill overlooks the special geographical conditions under which our Telegraph Department works. At first sight it may seem rather unusual to enact that the law shall apply to Indian subjects outside the territories of India, but our telegraphs have offices and lines outside India, not merely outside British India and in Native States, but also in the territories of foreign powers, such as Goa and Chandernagore and Pondicherry. The sub-clause is necessary to enable us to institute proceedings against people who interfere with our lines and offices in these territories.

"The Honourable Member has appealed to the example of England, to the legislation of the United Kingdom, where he says there is no extra-territorial legislation except in the case of murder, bigamy and serious crimes of that kind. That is not the case. An act was passed in 1885 to give force to an international convention for the protection of submarine telegraph cables, a case almost exactly on all fours with what we are legislating to meet now. A section of that Act contains very similar provisions applying it to persons who interfere with submarine cables outside the United Kingdom.

"The Honourable Member has complained that there is a discrimination here between Indians and British subjects. The difficulty is that our powers are not co-extensive with the two classes of subjects; we can take extra-territorial powers by legislation in respect of our Indian subjects, but we are not empowered to do so in respect of British subjects outside India. I think the reasons for that are clear. Any further extra-territorial powers in respect of British subjects must belong to the Imperial and not to the Indian Government. It has been thought that possibly this clause might work harshly. But there is a similar clause in the Indian Penal Code and also in the Post Office Act designed to meet exactly the same conditions, the conditions arising from there being post offices outside the limits of British India. There have been no complaints of the working of the clause in these Acts and there is no reason to suppose that it will work harshly in the Telegraph Law. I therefore cannot accept the amendment."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"As regards the law quoted, the addition to the Indian Penal Code was made in 1898, and I beg that Your Lordship will permit me to make a statement that this law was passed at a time of nervous excitement. At that time there was some scare about sedition from Poona and there were some State prosecutions, and at that time this was passed. I looked up the debates of the time, but these debates threw no clear light as to the necessity for the introduction of this provision. That addition relates to highly serious offences under the Penal Code. Here this relates to breaches of a special Act which may be committed and which may not at all be acts of moral turpitude and which may be considered to be innocent in the country where they might occur. But the other portion of my argument, viz., that relating to discriminatory legislation, has not been properly traversed. The position seems to be this. If I and my friend, the Hon'ble Mr. Abbott, ever there were both to go to Chandernagore (?) and to offend against this Act and we were both to return, he is safe, but I can be prosecuted. What I submit is that no necessity has been shown for such a discriminatory law. In all cases of this kind, the best course is to consider which is the greater evil, the evil intended to remove, or the evil, sure to arise. Is the Indian more than anybody else likely to offend against this law and is the evil arising out of it greater, or is the discontent, nay even the offence against national sentiment arising by the passing of such acts greater? Of these two evils I respectfully submit, My Lord, that the latter evil is by far the greater. This is a state of thing which is not absolutely called for, and I do beg that my amendment will be accepted by the Council."

The amendment was put and lost.

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"My next amendment is this, My Lord. If this clause is to remain—as it is now to remain—part of the Bill, I beg that the word 'Native' in it be removed. The expression 'Native Indian Subject' is nowhere, as far as I know, defined. There is no statutory definition of what is called 'Native Indian Subject.' The expression no doubt occurs in Parliamentary Acts but 'Native Indian Subject' is not itself defined. We cannot say that 'Native Indian Subject' and 'Native of India' are exactly alike. It will cause considerable confusion in the construction and application of this law. On the other hand Courts may be left to construe the more easily what 'Indian Subjects of His Majesty' may mean. Therefore the word 'Native' may be dropped and 'all Indian subjects of His Majesty, taking the reason given by the Hon'ble Member in charge of the Bill to be sound, and sufficient, included in the expression. If we use the words 'Indian Subjects of His Majesty,' that will meet whatever situation may arise and it will also meet the wishes of the Hon'ble Member in charge.

I therefore beg to move that the word 'Native' be omitted and 'Indian Subjects' be left."

The Hon'ble Mr. CLARK:—"My Lord, I understand that it is really a question of drafting which the Hon'ble Member is pressing. He thinks that the words 'Indian Subjects' will be clearer than 'Native Indian Subjects.' As far as the use of the word 'Native' is concerned, we have no special desire to include it except that I am assured by the drafting authorities that it is very necessary to keep it, in view of the language used in the English Statute and of the

precedents set in other Acts. In the Indian Councils Act, 1892, the words 'Native Indian Subjects of His Majesty' is used, and it is considered by our legal authorities that it would be a dangerous departure to omit the word 'Native' now and would be likely to lead to confusion in the interpretation of the Act. In these circumstances, I regret that I am unable to accept the amendment."

The Hon'ble Mr SURENDRA NATH BANERJI :—"This very point was taken exception to by myself in the Select Committee, and then the objection that is now raised was taken, viz., that it was necessary for the purposes of legal symmetry and having regard to the reference to the word used in other enactments, to have the word 'Native.' Therefore, as I am no lawyer, I did not press the point. All that I want to point out is that the objection which my friend has taken to this word was urged in the Select Committee and by myself."

The Hon'ble Sir ALI IMAM :—"In regard to the word 'Native' I must sympathize with the sentiment that is probably behind the Hon'ble Member's motion for amendment. The word has acquired somehow a bad reputation, and in certain circles it is considered that this word implies a certain sense of contempt From that point of view, however, justified or unjustified this impression may be, we would be, on behalf of Government only too willing and too prepared always to dissipate any such notion as may be hurtful to the feelings of any of the subjects of His Majesty. I, being a native, do not myself abhor that word, because I think I am able to rise above any such prejudice as may have been allotted in this word But, apart from any such consideration, as it had been put forward by the Hon'ble Mr. Banerji, we carefully considered this in the Select Committee, and if it were open to us without losing, as has been rightly put, the symmetry of language, for the purposes of this Act, we would have gladly dropped it. But, as it is a penal provision that will be affected in this Act, we have got to be very careful and, in order to keep well within the sense of certain Statutes, we have after deliberation found it necessary to keep the word 'Native' in. I trust that this explanation that I offer will be perhaps acceptable to the Hon'ble Mover on the opposite side."

The Hon'ble Mr. VIJIARAGHAVACHARIAR :—"Symmetry is not always precision. My complaint is that the expression is not defined anywhere and, as far as I know, it has received no judicial interpretation in India or the Privy Council. There has been no authoritative interpretation of any kind as to the meaning of the words "Native Indian Subject." Therefore, in these circumstances, I do not at all see how it will be an advantage to have the word 'Native' retained, while 'Indian Subject' will do as well.

"As regards the other question about sentiment, I need hardly traverse that. I myself had not advanced that argument, although I do confess that such an idea may not be lurking in my mind when I proposed this amendment But if I allow it to lurk in my mind I am in very good company In the very first speech from the throne of England, King Henry distinguishing the Normans from his Anglo-Saxon subjects, addressed the latter as 'ya natives,' to their infinite dismay, I mean. So this sentiment is a very ancient one I think and being a very ancient one I am proud to inherit this sentiment from my Anglo-Saxon fellow-subjects. Therefore, I adhere to that view and I plead guilty to the charge that a misguiding idea was lurking in my mind when I moved this amendment, And I am sorry I cannot withdraw my amendment, and I desire to take the verdict of the Council upon it."

The amendment was put and lost.

The Hon'ble Mr. VIJIARAGHAVACHARIAR :—"My Lord, I beg to move the following amendment :—

'That in clause 3 of the Bill as amended, after the word "substituted" the following be inserted : and add the following to the same sub-section : "It includes radio-telegraph but does not include installations, appliances and apparatus established and maintained in or in connection with an educational institution for purposes of instruction or research."'

"The definition in the existing Act, in my humble view, does not include radio-telegraphs. The Select Committee and the Member in charge of the Bill seemed to assume that the definition of the word 'telegraph' in the present Act includes radio-telegraphs; but when the question arises before a judicial tribunal, lawyers might be found of the same temper as myself who might say that at the time the Act was framed radio-telegraphs did not exist and could not be in the contemplation of the Act, and therefore that the definition in the Act cannot be said to include radio-telegraphs In order to make provision for a certain class of people who might think like me and to remove an ambiguity, I propose this amendment.

"I also desire to protect educational institutions and laboratories where radio-telegraph would not be installed for the purpose of carrying messages from place to place but simply to teach students; and it is not clear from the Act that teachers and professors, and installations for the purpose of instruction and research are excluded by the Act.

"For these two reasons I respectfully submit, Sir, that this amendment of mine may be considered."

The Hon'ble Mr. CLARK.—"My Lord, this amendment really falls into two parts. The first part suggests that it is necessary specifically to define 'radio-telegraph' in the Act. On that point we have very high legal authority. Two Advocates-General, including the present Advocate-General and two Hon'ble Law Members including the present Hon'ble Law Member have expressed their opinion that radio-telegraphs are included in the present definition. The reason the Hon'ble Member gave for thinking as he does was that radio-telegraphs were not in

existence or in contemplation at the time when the Telegraph Act was drawn up. But that point has already been decided in connection with the English Telegraph Law. It has been decided in the English Courts that telephones are included in the definition of telegraphs; although at the time the English Telegraph Act was drawn up, telephones were not in existence or even thought of.

"The Hon'ble Member's second proposal is to exclude 'installations, appliances and apparatus established and maintained in, or in connection with, an educational institution for purposes of instruction or research.' To adopt that amendment and this definition would be to exclude those appliances from the Act altogether. In other words, it would exclude them from any possibility of control at any time. That is a thing we cannot possibly contemplate. All civilized Governments have insisted on the necessity of keeping wireless installations entirely under their control, and although the small models in use at present are of no importance, we have no means of telling what developments may take place in the future. The case of educational institutions is covered by the licensing power conferred by the proviso to section 4 of the present Act, and we cannot exclude them from the law.

"I cannot accept the amendment."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"Only one word, My Lord. As I take it, the object of these provisions is to protect Government in cases of malpractices. There can be no object in extending these provisions so as to include educational institutions and professors and teachers. I am sorry I must press the amendment and I accordingly do so. So far as the first portion is concerned, My Lord, I have no objection to dropping it after what the Honourable Member in charge of the Bill has said. So far as the latter portion is concerned, I beg that it be put to the vote."

The amendment was put and lost.

The Hon'ble Mr VIJIARAGHAVACHARIAR:—"My next amendment is consequential upon the loss of the previous amendment:—

That in clause 4 of the Bill as amended for the word "proviso" the word "provisos" be substituted and the following proviso be added after the one proposed to be added by the clause:—Provided also the Governor-General in Council by general rules or by a special order permit the establishment and maintenance of telegraphs for purposes of instruction or research.

"From the statement just made by the Honourable Member in charge of the Bill I gather that it is not intended to exclude educational institutions. If so, the wording of the licensing section is not very clear. That gives no specific power to the Governor-General in respect of those institutions. I would therefore move this amendment."

The Honble Mr. CLARK:—"My Lord, I think it is quite clear from the existing proviso to section 4 of the Indian Telegraph Act, that the Governor-General has power to license the use of apparatus in educational institutions. The proviso says that 'the Governor-General in Council may grant a license on such conditions, and in consideration of such payments, as he thinks fit, *to any person*.' The word 'person' certainly includes institutions of this kind. Therefore, there is ample power to grant licenses in regard to them. As a matter of fact, at present, where small models only are used, we do not require licenses; but we must keep the power in our own hands. I am afraid, therefore, I cannot accept the amendment, which is really quite unnecessary from the Hon'ble Member's own point of view."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"My Lord, statements made in Council are not always made use of by the Courts when Courts have to construe the law. The proviso says the Governor-General in Council may grant a license to any person to establish, maintain or work a telegraph within any part of British India. That is hardly calculated to cover the case of professors and teachers in educational institutions. If the Government is well advised in thinking that it does, I have no objection to withdrawing my amendment."

The Hon'ble Sir ALI IMAM:—"I may give the assurance to my Hon'ble friend there that the word '*any person*' covers the cases that he has in view."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"Very well, My Lord, I withdraw the amendment. I take it that assurances given in this Council will be made use of when the law is construed by the Courts. so I hope there will be no difficulty."

The amendment was accordingly withdrawn.

The Hon'ble RAI SITA NATH RAY BAHADUR:—"I beg to move that in clause 19-A, sub-clause (1), the words—"

His Excellency the PRESIDENT:—"From the list of agenda I understand that you wish to move that sub-clause (2) of section 17 of the Indian Telegraph Act, 1885, be deleted."

The Hon'ble RAI SITA NATH RAY BAHADUR:—"No, Sir. I beg to withdraw that amendment."

The amendment was by permission withdrawn.

The Hon'ble RAI SITA NATH RAY BAHADUR:—"I beg to move that in clause 19-A (1) the words 'an officer in charge of the nearest telegraph office' be substituted for 'any telegraph officer whom the telegraph authority may empower in this behalf.' My reason for this is that it will be more convenient to the public to send the notice in question, required under section 19 (A) (1), to the officer in charge of the nearest telegraph office.

"Otherwise, if it is intended that it should be sent to any telegraph officer whom the telegraph authority may empower, it is not possible for the public to know. The notification will, of course, appear in the gazette, but the Government Gazette is not often available to people in the *mufassal* in rural areas, and the people are not likely to know which officer may be authorised to act. It would therefore be convenient to the public in general to have the words 'An officer in charge of the nearest telegraph office' substituted for 'any telegraph officer whom the telegraph authority may empower in that behalf.' Otherwise the result would be that a person not knowing who the telegraph officer is, who has been authorised to receive notice, would be obliged to send the notice to the telegraph authority, that is, to the Director-General of Telegraphs, and he, in turn, not knowing the particulars of the case, would be obliged to send it through the proper channel to the officer concerned; and then he will have to call for a report from him, and thus, I fear a whole month would be lost in correspondence. That is the only reason which had induced me to bring this amendment, that it should be sent to the officer in charge of the nearest telegraph office."

The Hon'ble Mr. CLARK:—"My Lord, I can assure the Hon'ble Member that his point was very carefully considered by the Committee in relation to the convenience of the public, and it seemed to us better that the Director-General should have authority in each case to establish what should be the most convenient way for the notice to be given. If we laid down definitely in the Bill who was to be the person to receive it, that might not in working always be the most convenient arrangement in every case. Consequently, it has seemed better to give a discretionary power to the Director-General of Telegraphs. As to people not knowing whom to give notice to, that will be provided for by notification in the Telegraph Guide. I cannot accept the amendment."

The amendment was put and negatived.

The Hon'ble Mr. VIJIARAGHAVACHARIAR moved that in section 19-A (1) proposed to be inserted by clause 5 of the Bill as amended, the word "week's" be substituted for "month's".

He said:—"My amendment, My Lord, is simply this. In certain cases where the owner of a property is desirous of effecting repair and is called upon to give one month's notice, I simply ask that a week may be substituted. In the list of opinions invited, there are several authorities who think one month is too long and therefore I beg that, as one week must ordinarily be sufficient, it may be substituted for one month."

The Hon'ble Mr. CLARK:—"This is also a question which was very carefully considered in the Select Committee. The provision in the United Kingdom is for fourteen days' clear notice, and we generally find what we have to allow twice as long here, owing to the vast size of the country. A good deal of time is required to make inquiries and to obtain the orders of the telegraph authority. Even the British period of a fortnight would be inadequate in India, especially when dealing with distant parts of the country, like Burma. We must maintain in this section the period of a month's notice."

The amendment was put and negatived.

The Hon'ble Mr. VIJIARAGHAVACHARIAR moved that to section 19-A proposed to be inserted by clause 5 of the Bill as amended the following sub-section be added:—

"( ) Nothing in this section shall apply to any person dealing with any property with the *bonâ fide* intention of averting imminent danger to property or human life."

He said:—"My amendment, My Lord, is this, that now that one month's notice is required to be given, there may be cases in which the delay caused by this provision as to notice may be dangerous; that is to say; the house might be about to fall, or persons might be about to be injured, etc. My amendment is simply this: 'Nothing in this section shall apply to any person dealing with any property with the *bonâ fide* intention of averting imminent danger to property or human life.' I beg that it may be accepted."

The Hon'ble Mr. CLARK:—"My Lord, after having had to reject several of the Hon'ble Member's proposals, it is a great pleasure to find one which Government can accept. But even this rose has its thorn, for we have to accept it in a somewhat modified form. There are inconveniences about including the phrase 'danger to property' and that we propose to omit. We have prepared a redraft in consultation with the Hon'ble Member. I understand that he is prepared to accept it, and I would suggest, if he is agreeable, that he should move the redraft, which I have handed in, instead of the amendment as it stands."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"I have accepted it on the principle that half a loaf is better than no bread. The amendment which the Hon'ble Member in charge is prepared to accept deals only with danger to human life, and excludes danger to property. So far as it goes it is something. I withdraw the present amendment, and in its place, I move the amendment which the Hon'ble Member in charge is prepared to accept, viz.—

(3) A person dealing with any property in the manner referred to in sub-section (1) with the *bonâ fide* intention of averting imminent danger of personal injury to himself or any other human being shall be deemed to have complied with the provisions of the said sub-section if he gives such notice of the intended exercise of the right as is in the circumstances possible, or where no such previous notice can be given without incurring the imminent danger referred to above, if he forthwith gives notice of the actual exercise of such right to the authority or officer specified in the said sub-section."

The amendment was put and carried.

The Hon'ble Mr. VIJIARAGHAVACHARIAR moved that section 19-B proposed to be inserted by clause 5 of the Bill as amended, be omitted.

He said:—"I beg to move that clause 19-B of the Bill which gives power, to licensees to enter private properties and houses, be omitted altogether. Licensees are private persons and to give them such power is too often likely to lead to mischief when the exercise of it is sure to be resented.

"This is a very objectionable statutory power to enter property. No time is mentioned, no manner is mentioned, and it is open to him to enter at midnight. No way is mentioned; he may scale over the wall, or adopt any other method he likes. The chances are that there would arise conflict between owners of property and licensees; and I beg to move that this section be omitted as being wholly unnecessary and mischievous the most obvious course is to apply to and take the consent of the owners for the purpose. No sufficient reason has been shown to exist and none can be gathered from the invited opinions or the Statement of Objects and Reasons. I see no reason for the retention of this clause."

The Hon'ble Mr CLARK.—"My Lord, I am afraid that the Honourable Member's last statements are not entirely consistent with fact. The reason why we have included this clause is that we have found that it is very necessary that private licensees should have this power. There was a case not very long ago in Rangoon, which was reported to Government at the time. The owner of land on the bank of a river at Rangoon refused to allow a cable to be laid on his land, which was the only suitable property for the purpose. The company came to Government and asked them to see that the thing was done. Government then found that they had no powers. The demand was reasonable and was really made in the public interest.

"I may say that exactly the same powers are given to private licensees in the United Kingdom. As to the chances of the powers being abused, I think the Honourable Member has overlooked that there is provision in the clause which lays down that the grant shall be 'subject to any conditions and restrictions which the Governor-General in Council may think fit to impose.' I ask him to accept the assurance of Government that we will watch the matter most carefully in order to see that there is no abuse of their powers by licensees, and if any particular company to which any license is given abuses the license, the license will be withdrawn. I think also he overlooks the fact that there are very few private licensees in India, and they are not very likely to cause trouble. Companies which possess licenses exist only in Calcutta, Madras, Bombay, Ahmedabad, Rangoon and Moulmein, so that, I think, he need not be alarmed. I am afraid I cannot undertake to give up the clause."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"Sir, I am obliged to the Honourable Member for his statement. My point was only with regard to the meaning and scope of the restrictions and conditions that may be imposed. If the power to impose these conditions imply also a power to included time, place and manner of entering the property I would beg leave to withdraw my amendment."

The Hon'ble Mr CLARK:—"Sir, I think there is no doubt that the words 'any conditions and restrictions' mean what they say, and that we can impose such conditions and restrictions as we please. I can assure the Honourable Member that all reasonable care will be taken to secure that abuses shall not occur, but I cannot give the undertaking for which he asks, although if we saw there was an abuse of the power granted in any case, we should have to consider whether we should withdraw the privilege or only permit its exercise under specific conditions."

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"Sir, there is a danger in these elastic conditions. In the circumstances Courts will have power, if no exact and specific conditions are laid down, to determine the question whether or not the right of private defense does exist where such an entry is resisted. Is it desirable in making a special Act to leave so uncertain a power to the Courts? I submit that the words restrictions and conditions are not precise and comprehensive enough. It is clear that the licensee and the owner may come into conflict. I have expressed my doubts in the matter. At the same time if the Honourable Member in charge of the Bill is not prepared to give the undertaking to the effect that a general rule applicable to all licensees would be made, then there is the danger I spoke of. I withdraw my amendment, but at the same time I would beg leave to say that the statement made is neither satisfactory nor conclusive."

The amendment was, by permission, withdrawn.

The Hon'ble Mr. VIJIARAGHAVACHARIAR:—"Now, Sir, I come to move the following amendment:—

Add as section 35 to the Act the following:—No prosecution for no offence under this Act shall be instituted except upon the previous sanction of the Governor-General in Council or of some officer specially empowered by him in this behalf.

"This amendment is obviously necessary. It is undesirable to allow private persons to institute prosecutions for breaches of conditions or other offences under this Act. Moreover, there are discretionary provisions in this measure under which Native Indian subjects will be liable to prosecution while their fellow criminals who do not come under the same description would escape. It may be that the former will often be able to prove to the sanctioning authority their complete innocence, while, if no such provision exists, they can only prove their innocence in the Courts after prosecution has been launched and after considerable annoyance and expense."

The Hon'ble Mr. CLARK :—"In the case mentioned by Mr Acharia, as we could not prosecute both Honourable Members, we should have to content ourselves with prosecuting one only. That we could only prosecute the one is no reason for providing for any special protection of the other. This is a very sweeping amendment It affects not only the Bill, but the whole of the existing law; and covers both large and petty offences. The Honourable Member has not suggested that any prosecution has been initiated in a vexatious or malicious manner under the Act in the past, and there is no reason to think that anything of the kind will occur under the Act, as amended, in the future. I cannot possibly accept the amendment."

The Hon'ble Sir ALI IMAM :—"Sir, I venture to submit that on this question of sanction there seems to be some misconception. If the Hon'ble Mr. Acharias will look at section 188 of the Criminal Procedure Code, he will find that the point is not of such importance as he thinks."

The Hon'ble Mr. VIJIARAGHAVACHARIAR :—"Sir, I should be exceedingly glad to fall in with the view of the Honourable the Law Member and give up the amendment, but as he does not cover all the points I have raised, and under all the special circumstances, I am sorry I am obliged to enter a respectful *caveat* and to decline to accept the suggestion. I beg to press my amendment."

The motion was put and negatived.

The Hon'ble Mr. CLARK then moved that the Bill as amended be passed.

The motion was put and agreed to.

RESOLUTION ON THE PROVINCIAL SETTLEMENTS.

His EXCELLENCY THE PRESIDENT :—"We will now resume the discussion on the Hon'ble Mr. Surendra Nath Banerji's Resolution of yesterday."

The Hon'ble PANDIT MADAN MOHAN MALAVIYA :—"My Lord, the Resolution which has been moved by the Hon'ble Mr Surendra Nath Banerji has for its object, as he explained to the Council yesterday, the appointment of a committee of this Council, consisting of official and non-official members, to consider the question of the existing financial arrangements between the Government of India and the Provincial Governments, and to recommend what changes might be introduced into them in order to improve them

"My Lord, this is a matter in which the mover of the resolution and those who support it on the one side and the Government of India on the other are at one in regard to the principle. The principle of decentralization of Indian finance has been accepted by the Government of India for the last 40 years and more, and measures have from time to time been adopted to decentralize finance to a large extent. The Honourable Mover of the resolution acknowledged, and gratefully acknowledged rightly, the progress which has been made in this direction from the time before the days of Lord Mayo, when practically for every rupee which had to be spent the sanction of the Government of India had to be obtained, to the time when the Local Governments have been given considerable powers and have had comparatively large revenues assigned to them in order to carry on provincial administration. But, My Lord, while the Government of India have accepted the principle of decentralization, and while they have carried out many reforms in that direction, they have not yet accepted the principle in its entirety, and that is exactly where those of us who support the resolution and the Government of India are at a difference at present. We all acknowledge that Provincial Governments have been placed in comparatively very advantageous positions to what they occupied twenty years ago When we remember the wail that went up from different Provincial Governments year after year, from almost every head of Local Governments in regard to provincial finance, and compare it with the state which obtains today, the difference is striking and satisfactory. But, My Lord, the Government have made it clear, in the last resolution they issued on the subject in 1912, that they are not prepared to go forward to the extent which those who advocate a real and effective decentralization desire to do. In dealing with the resolution it will be of help to briefly recall the history of this question as it has come down to us during the last half century The first statesman who proposed decentralization in Indian finance was the great tribune of the English people, John Bright. Shortly after the Mutiny he pointed out the evils of over-centralization and advocated that the Government of India should decentralize so far as they could. Said he :—

'I believe a great improvement may be made, and by a gradual process that will dislocate nothing. What you want is to decentralize your Government You will not make a single step towards the improvement of India unless you change your whole system of Government, unless you give to each presidency a Government with more independent powers than are now possessed'.

"It was not however until the experience of ten years had shown to the Government of India the hopelessness of expecting any improvement in their financial position, and until the Government of India were faced with difficulty in having adequate funds at their command to meet imperial responsibilities, that the first steps in the system of decentralization were taken by the Government of Lord Mayo. These steps were universally acclaimed as sound and beneficial—how beneficial is evidenced by the fact that Sir Henry Maine pronounced them to be 'much the most successful administrative reform which had taken place in India in his

time.' But at the same time there were a number of other statesmen in India who were of opinion that the Government of India should go much further. In his excellent *Life of Lord Mayo*, Sir William Hunter says:—

'More than one of the predecessors of Lord Mayo had arrived at a similar conclusion, and indeed, one school of Indian statesmen had gone so far as to advocate the almost complete financial independence of the Local Governments. This school would surrender to each separate administration the revenue raised in its own territories on the single condition of a ratcable contribution for the expenditure common to the Empire such as the Army and the public debt'.

"My Lord, a few years after that we had Sir Charles Trevelyan giving evidence before what is known as 'Mr. Fawcett's Committee of the House of Commons'. That evidence was referred to by my friend Mr. Surendra Nath Banerji yesterday, and I do not propose to repeat it. My friend has brought out the fact that one of the objects with which Sir Charles Trevelyan urged a similar system of decentralization was that the Government of India should have a check applied to their spending propensities, and that they should not have as much of the surplus revenues in their hands as they would have if the unitary system continued to prevail.

"A few years later Lord Dufferin appointed a Finances Committee. On that Committee there were Sir Charles Elliot, Sir William Hunter, Mr. Justice Ranade and Mr. Justice Cunningham. They made a specific recommendation to the same effect which I will, with your Excellency's permission, lay before the Council. In the note which they submitted to the Government of India on the subject, they made the following four proposals and urged that their adoption would be attended by very beneficial results:—

(1) That there be no divided departments, but that those departments of receipt and expenditure which are now wholly, or almost wholly, Imperial, or which it may be found convenient to make Imperial, should be set on one side for Imperial purposes, and that the receipts and expenditure of the provincialized departments should be entirely Provincial.

(2) That whatever the sum be by which the Imperial expenditure exceeds the income from those sources of revenue which are not provincialized, that sum should be declared the first charge on the Provincial revenues.

(3) That the provincial surplus which arises from the excess of receipts over expenditure should be the fund from which in the first place all Imperial necessities should be met before any increase can take place in provincial expenditure.

(4) And that as regards the future growth of revenue it should as far as possible be divided equally between Provincial and Imperial subject to the condition that if the Imperial exigencies ever required a larger share, the Imperial share should be increased.

"This recommendation was unfortunately not accepted and remains yet to be considered.

"Then, My Lord, later on when the Welby Commission was appointed, several Indian gentlemen of eminence gave evidence before that Commission, and the Hon'ble Mr. Gokhale particularly brought out before the Commission the recommendation of the Finance Committee of 1886 quoted above.

"A few years after that we had the Royal Commission on Decentralization. The matter was again pressed upon their attention, and the Commission did consider it in its several aspects and have left a record of their opinion regarding it. I would like here to say a few words about that opinion. It was referred to yesterday and Mr. Surendra Nath Banerji drew attention to what the Commission say on page 35 of their Report. After considering the various proposals that had been put forward, the various alternatives that had been suggested as to how the scheme could be carried out, the Commission ended by saying:—

The above considerations apply to the existing conditions of administration, but we recognize that the grant to the Local Legislative Councils of material control over provincial finance, may make it necessary to do away, as far as possible, with the present divided heads, and to place some entirely within the purview of the Provincial, and others within that of the Imperial, Government.

"This was the recommendation of the majority of the Commission, but two of its,—Sir Steyning Edgerley and Mr. Hutchins—members appended a supplementary memorandum on this point, which is to be found on page 206 of the Report. They said:—

'We think that the ultimate aim should be to give Provincial Governments independent sources of revenue and some separate powers of taxation, subject to the general control of the Government of India and the Secretary of State. While recognizing that this position can only be reached gradually and by cautious steps, we think that, in view of the wider powers which it is proposed to give to Provincial Legislatures, the time has come for a more definite movement in that direction than is necessarily implied in the report of the Commission.

In the first place we would urge the importance of giving, subject to the general control of the Government of India and the Secretary of State, some separate powers of taxation to Provincial Governments, for it appears to us desirable that these should have more real financial responsibility than they possess to day. At the present time, while they are to a considerable extent responsible for economical administration, the Provincial Governments are dependent for their resources on the Government of India. If they want to embark on fresh expenditure, they must either economize in other directions, look to an automatic increase in

their revenues, or apply to the Government of India for larger grants, since they have no power to modify taxation, subject to the small exceptions referred to in paragraph 97 of the Report. If the Government of India accept the request of a Provincial Government for further financial assistance, they usually have recourse to the expedient of 'doles' discussed in paragraphs 75-9 of the Report

"That, My Lord, was the view of these two members, Sir Steyning Edgerley and Mr. Hutchins. We have therefore a large number of eminent men connected with the administration of India in favour of the view that the Provincial Governments should have a finance of their own. One of these I might further quote. Sir David Barbour also urged that a Government placed over a population of many millions is important enough to possess a financial system of its own. I have referred to these opinions to show that the proposal put forward before the Council has the support of experienced and distinguished administrators. But, My Lord, unfortunately, though the Government of India, as I have said, have been moving forward in the direction of greater decentralisation, they have not yet accepted the view that the Provincial Governments should be placed in a position of greater financial independence than they do occupy at present. In the Resolution which the Government of India issued in May 1912, they have discussed the whole subject; they have adopted many recommendations which were made as side issues on the subject of decentralization, they have adopted some principles for regulating the granting of doles and lump grants concerned, and also for replacing large assignments of revenue by a share of the revenue But, My Lord, they have not accepted the real principle of decentralization, and it is for the acceptance of that principle that the resolution appeals to the Council. The principle upon which the Government of India have hitherto acted has been the unitary system of finance. Under this system, as was pointed out yesterday, all the revenues of all the provinces of India are held to belong to the Government of India, and the Government of India, having possession of all such revenues makes such grants as it thinks proper to the various Provincial Governments to carry on the administration of those Provinces. We seek, My Lord, to substitute for this unitary system a federal system of finance under which the finances raised in the different Provinces would be held to belong to those Provinces, and those Provinces will be liable to make a contribution to the Central Government for the purposes of that Government so far as the requirements of that Government are not covered by the Imperial sources of revenue which are contributed by the people of India as a whole.

"My Lord, in the Resolution of the Government of India issued year before last, to which I have referred above, it was admitted that one principle on which the present arrangement was based was that the distribution of revenues between the Imperial and the Provincial Governments was made, except on occasions of grave emergency, with direct reference, not to the needs of the Central Government, but to the outlay which each Province might reasonably claim to incur upon the services which it administered. I submit that that is a principle which vitiates the whole arrangement; and it gives us ground for appealing to the Government to reconsider the situation. My Lord, the Government of India is responsible for Imperial expenditure; it is responsible for the defence of the Empire; it is responsible for the home charges; it is responsible for the public debt; it is also responsible for the expenditure incurred under the various heads of revenue which are Imperial, Customs, Post and Telegraphs, the Mint and so on. The expenditure on all these heads is more or less fixed, whereas the expenditure for which the Provincial Governments are responsible is ever growing because the needs of the people are multitudinous and must grow. What we therefore urge is that the revenues of the Government of India should be fixed with regard to their requirements, with a sufficient margin to meet the normal growth of expenditure and with a full margin to meet cases of emergency such as famine or the apprehension of a war This would secure to the Government of India all that they would require for their purposes, and leave the rest of the revenues of every Province to be devoted to the moral and material well being of the people who have contributed them. It was with a view to bring about such a result that the various recommendations to which I have invited attention were made to the effect that the Government of India's income should be confined to the Imperial heads and to a fixed contribution which should be made by every Provincial Government on some well-defined principles.

"My Lord, the Government of India have on their side urged that they could not accept such an arrangement, for this reason among others that from the point of view of the Central Government a measure of this kind would not be satisfactory,—"

HIS EXCELLENCY THE PRESIDENT:—"I must ask the Honourable Member to conclude his speech."

The Hon'ble PANDIT MADAN MOHAN MALAVIYA:—"I will, My Lord. The Government of India have pointed out, My Lord, that they could not accept such a proposal as they were confronted with the loss of a considerable amount of revenue from opium and faced by the necessity of providing large and increasing funds for the extension of Education, for the improvement of Sanitation and for other kindred purposes. But I submit, My Lord, that all these purposes will be relegated to the provincial sphere once the principle is accepted that the Provincial Governments should primarily have charge of the Provincial revenues, and that only a certain limited proportion of it should be contributable to the Supreme Government. The expenditure on Education and Sanitation and much of similar other expenditure would then be met by the Provincial Governments.

"My Lord, I am sorry that I must finish, but I must not take up more time. It is impossible to discuss a subject of this importance in the short time allowed."

THE HON'BLE SIR WILLIAM MEYER:—"My Lord, I have awaited the development of my Hon'ble friend Mr Surendranath Banerjee's Resolution with more than the usual interest which attaches to his public utterances in this Council and elsewhere. My Hon'ble friend has moved Resolutions of various characters supported by eloquent speeches but this is, I think, the first instance in which he has invaded the realm of Finance. Then again the Resolution touches on a very large and intricate subject, and I was under some curiosity as to the reasons which the Hon'ble Member would adduce in support of the canvas he proposes. My Hon'ble friend has embarked on his mission with his usual eloquence, but I am afraid I am in no way convinced of the necessity or the expediency of the course which he asks the Council to adopt. My Hon'ble friend has, as I have said, attacked a very wide and important subject, and before dealing specifically with his arguments and those of the Hon'ble Members who have followed him, I must, in order to make the position of the Government perfectly clear, indicate how our present financial settlements have developed. I do not propose to delve into the very remote past. If time permitted, it might be interesting to recall the days of the Mogul rule, when there were large provincial governments, with capitals at places like Murshidabad, Patna and Kabul, and when a very eminent statesman, whom I may style my remote predecessor, the Hon'ble Raja Todar Mul, fixed the assignments to be taken from the Provincial Governments for the central exchequer at so many hundred cartloads of silver. I may, however, remark, in passing, that the ultimate result of the Hon'ble Raja's settlements were not very fortunate because, as everybody knows, the Provinces ultimately obtained such a large amount of that autonomy on which the Hon'ble Mover laid so much stress yesterday that many of them became independent States and the Central Government fell to pieces. Nor will I draw any moral from the state of things in China, where also the Local Governments possess large financial autonomy, and the Central Government is at present at its wits' end as to how to get money from them for the most necessary reforms and tasks.

"My Lord, taking India under British rule, it is again a matter of common knowledge that originally the Presidencies of Madras and Bombay were quite independent of that of Bengal, from which the remaining provinces of the India of to-day may be said to have grown. In time, however, they were made subordinate, and in 1833, when the Governor General of Bengal was for the first time officially recognized as Governor General of India, all financial powers were practically vested in the Central Government. This continued up to 1871, as the Decentralization Commission have observed in paragraph 54 of their Report. They there said:—'Save in respect to local cesses which were levied in some Provinces, principally for roads, schools and other items of local expenditure, each Provincial Government was absolutely dependent on sums annually assigned to it by the Central Government for the upkeep of its administrative services.'

"As regards the subsequent stages, I need only refer the Council to paragraphs 54–62 of the Report of the Decentralization Commission, partly because, as I have reason to believe, My Hon'ble friend the mover regards that Report, as a whole, with feelings, shall I say, of affectionate solicitude, and partly because I myself was primarily responsible for drafting it; and as Lord Morely once remarked — "If you think you have already said a thing well, it is better to repeat yourself than to risk the exhibition of the same matter in a different way."

"I may add that the new departure effected in 1871, though it was the prelude to very much more important developments by itself included nothing towards the provincialization or partial provincialization of important heads of revenue. What makes the 1871 departure an important landmark is the fact that it introduced the idea of provincial responsibility. As mentioned by Sir Richard Temple, in his Financial Statement for 1871–72, though in somewhat more official phraseology, the Provincial Governments were given a little show of their own to run, and an allowance—not to be overdrawn—to run it with.

"The first settlements which gave to the Provincial Governments somewhere, though a very small sum, of growing revenues were those effected by the Government of Lord Lytton in 1877–79. The 1882 settlements developed the sphere of Provincial revenues and the system of divided heads. There were some further developments every five years afterwards, culminating in the *quasi*-permanent settlements of 1904 effected by Sir Edward Law and Sir Edward Baker.

"I now come to the existing settlements, brought into effect under the inspiration of my immediate predecessor and his able Lieutenant Sir James Meston in 1911–12. As regards the sphere of Imperial and Provincial activities these settlements made no new departure. They built upon the previous *quasi*-permanent settlements and the principal changes were as follows:—

"(1) The settlements were made absolutely permanent instead of merely *quasi*-permanent. As a necessary corollary to the permanency of the settlements came the conditions referred to in paragraphs 52 and 53 of my predecessor's speech introducing the Financial Statement for 1911–12, which the Hon'ble Mover quoted yesterday.

"(2) In pursuance of a policy by which the Government of India was to give the Provinces as much of their resources as possible in the shape of growing revenues, some important changes were made in the previous distribution of revenue as between Imperial and Provincial, to which the Hon'ble Mover has already referred. I may say, however, that he was slightly inaccurate in regard to income-tax, which has for a long time been a shared head. Speaking generally, Forests became an entirely Provincial head, as did Excise in Bombay, while in regard to Excise and certain other heads of revenue the share previously enjoyed by certain other Provinces was materially increased.

"Now, My Lord, what I want to emphasize in this connection is that, although the system of giving different shares of certain heads of revenue in various Provinces appears to be *prima facie* a departure from a subsidiary principle stated by Sir James Meston and quoted in paragraph 60 of the Decentralization Commission's Report—that is, that "so far as possible the same share of the chief sources of revenue shall be given to each province", and it does not in the least conflict with the more important principle that the Provinces should be treated equally. They were so treated in the *quasi*-permanent settlements, each of which had as its basis the existing recognized normal standard of provincial expenditure, and the 1911 settlements are no departure from this principle. The development made was that, since the principle of generally similar shares of divisible growing revenues had in some provinces led to a large amount of fixed assignments *i.e.*, revenues which did not grow, it was decided, in accordance with the recommendations made by the Decentralization Commission in paragraphs 69 and 79 of their Report, to convert such fixed assignments as far as possible into growing revenues. And the different circumstances of the different provinces in this respect gave rise to the variations I have mentioned in dealing with their shares of divisible revenue. What I want to lay stress on is that no province was injured by this. On the contrary, every one of them profited by exchanging fixed for expanding receipts. The principle adopted was to put the Provincial revenues on a more elastic basis, and to make that basis equal in essentials for the various Local Governments though no longer identical in mere outward form. I would refer to one more point in connection with these settlements. The Council are aware that, in the case of divided heads, Local Governments possess as full financial powers in regard to the creation and remuneration of appointments as they do under heads which are purely provincial; and, very soon after the new settlements came into being, these powers were largely increased as a result of the recommendations of the Decentralization Commission.

"Since then two things have happened; in the first place the territorial re-arrangements announced at the Delhi Durbar have necessitated the Provinces of Bengal, Bihar and Orissa, and Assam, as then newly constituted, going under a temporary settlement the character of which was described in paragraph 50 of the Financial Statement for 1912-13. This was necessary until such time as experience would warrant the conversion of these into permanent settlements. Obviously, the previous data derived from differently constituted provincial areas no longer applied, and for the sake of the new provinces themselves the Government of India did not want to rush into any hasty permanent settlements. The revision of these temporary settlements will take place during the coming year and will come into effect on the 1st April, 1915.

"Secondly, the prosperous state of its finances in the closing years of my predecessor's *régime* has enabled the Government of India to add considerable recurring grants to provincial revenues, as well as very large non-recurring contributions. As regards the recurring grants already given or which may be given hereafter, we do not in any way lose sight of the principle previously referred to that by the Decentralization Commission and which we are acting on, namely, that when in any province these fixed assignments reach a figure which makes it worth while to convert them into an additional share of growing revenue under a new divided head, that conversion will, subject to the Secretary of State's sanction, which is required, be made.

"From the history of the case which I have given three main points emerge. The first is that the provincial settlement system really includes two quite different stages. In the earlier years, the system operated as an arrangement by which, to put it bluntly, the Imperial Government was enabled to exploit the Provincial Governments. In the later years, the exact contrary of this process has been taking place, and one may almost say that every change of method and principle has been adopted with the conscious desire throughout to improve and guarantee the financial well-being of the Provincial Governments.

"The object of the earlier settlements was primarily to check the growth of provincial expenditure. The Government of India constantly made renewed demands upon the provinces as their own necessities increased, and the five years' period, in particular, gave an opportunity for resuming any surplus of revenue which the Local Governments might manage to accumulate in spite of the Supreme Government's careful dispositions. Almost every feature of the later settlement is in direct contrast to this attitude. First, we have the change of policy in regard to the *amount of revenue* with which a Province was to be started. The earlier settlements gave a sum less than the expenditure actually attained. Next came the acceptance of the theory that the revenue assigned should be equal to the standard of expenditure attained. Finally, though the theory remained unchanged, the practice was sensibly modified by the liberal way in which the standards of expenditure were calculated, and by the giving of large initial grants, in the 1904 settlement, and so forth. In effect, the Government of India began to give something in excess of the scale of expenditure which could be rightly claimed as obligatory at the time.

"Next, we have the question of elasticity. The necessity for this was not recognized at all at the outset, and for many years was only admitted in a most haphazard manner.

"It is only during the later part of the era which commenced 20 years ago that the necessity for some considered adjustment of the growing portion of a Province's revenue has come to be definitely realized as a point of principle. Even then the original idea was that some parts should be growing and some parts should be fixed. The later tendency has been to make the whole growing, and in several of the 1911 settlements the Local Governments were started with no non-growing revenues at all. It may be urged that further fixed assignments have since been made. In other words, it seems to be in some quarters a matter of complaint

that when the Government of India makes a grant of say £50,000 a year to a particular province to meet new expenditure, they do not promise that this £50,000 shall be raised to £51,000 next year, to £52,000 in the next and so forth. This is obviously impracticable: we cannot always be making such petty tinkerings.

"Next we have the principle of permanence. The Law-Baker settlements were quasi-permanent as opposed to quinquennial: the existing settlements are formally declared to be permanent. The matter has not been mentioned in the very moderate speeches of the Hon'ble Mover and his seconder, but from criticisms one has seen in other places it might almost seem to be felt in certain quarters that this is a device by which the Government of India hope to stereotype a set of unfair financial arrangements which they have succeeded in enforcing upon the Provinces. The exact contrary is the case. Under the older system the Local Governments were liable to have their surplus revenues resumed at frequent intervals. The idea of permanence was introduced for their protection, as the Local Governments themselves recognized readily enough. Indeed, the benefits thus conferred are not unlikely to prove somewhat greater than the Government of India anticipated. While, in practice, the Government of India are strictly bound by their own pledges, it seems rarely to occur to certain enthusiasts for provincial development that any corresponding obligations rest upon the other party. Finally, as a new practical development, we have, for the time being at any rate, a very rigorous application of the principle that a new policy, even in the case of a permanent settlement, must imply the grant of new resources. It would have been fully open to the Government of India to insist, on administrative grounds, that more must be done from the revenues already assigned to the Provinces in largely improving Education and Sanitation. In effect the Government of India have hitherto taken the main burden upon themselves.

"Such being the history of this question, I do feel some wonder that the great developments made are not fully appreciated, and that we are now asked to throw them aside as unsatisfactory, and to embark on a new policy. I am somewhat surprised that the Hon'ble Mr. Banerjea should seek inspiration in the constructive efforts of an earlier period, which can be shown to be totally out of accord with the circumstances of to-day.

"Then I pass on to a point with which the Council are possibly not so familiar as we are in the finance department—that is, the fact that Provincial Governments are not exposed to demands for remissions of taxation. This is a peculiar feature of the Indian system. It would be natural enough if provincial expenditure were of such a nature as to be legitimately kept outside any general statement of the finances of India as a whole. That is not the case. No one can regard the vast bulk of the expenditure on civil administration and the provincial share of the ordinary sources of revenue, as incidental matters which can be thrown into the background like the financial transactions of Local Boards. Yet, though Provincial finance is necessarily an integral part of Imperial finance in the widest and most legitimate sense, we have the striking feature that the Provincial Governments, administering three-eighths of the revenue or something like £30 millions out of the total of 80 millions, are totally exempt from finding their resources diminished by any public demand for remission of taxation. The Government of India have to face that in this Council and outside it. The new expenditure which the Local Governments propose from year to year cannot be criticized on the ground that the money would be better employed in being returned to the tax-payer. If we want to get at the spirit now underlying the Provincial settlements, we can hardly find more conclusive evidence of the generosity which has inspired them,—a generosity which the Hon'ble Pandit Malaviya evidently regrets when he says in effect 'Let us have a federal system, and so allow the Provinces to tax themselves and be subjected to demands for remission of taxation, and all the criticisms which the Government of India now have to bear alone.'

"Well, My Lord, we thus reach the conclusion that the fundamental basis of the system cannot in present circumstances be further liberalized; and in so far as the object of this Resolution may be to obtain a sudden and large addition to Provincial resources at the expense of Imperial, *i.e.*, at the expense of the Indian tax-payer, the Government of India cannot hold out any hope of its being attained.

"The only other main object which those who wish to recast the existing system can have in view must be to secure for Local Governments a higher degree of administrative independence by weakening the financial ties which at present connect them with the Government of India. The Hon'ble Mover's speech yesterday, I think, afforded considerable evidence of this. The idea presumably is that whatever may be the Government of India's theoretical right of interference from the administrative point of view, this power could not be effectively exercised in practice were it not for the system of a joint financial interest in the divided heads. Well, as I have already pointed out, the Local Governments enjoy exactly the same financial powers under the divided heads as they do under those which are purely Provincial. If the object is to enlarge the administrative independence of the Provinces, it seems to me that the attack should be made more directly on that side. The Government of India cannot be expected to weaken any of the subsidiary safeguards of an administrative position which they themselves hold to be justified. The question of decentralization is not a new one. A few years ago the Secretary of State, with the hearty concurrence of the Government of India, appointed that body to which the Hon'ble Mover attaches so much importance, the Royal Commission on Decentralization; and the Commission proposed methods by which, without upsetting the framework of the existing system, Provincial Governments might get a freer hand. In many cases their recommendations have been acted on; in others these are still under consideration. Then even in regard to purely financial

matters, the interference of the Government of India has been considerably lessened in recent years. I have already referred to the larger powers which the Local Governments now have in regard to the creation and remuneration of appointments. Well, that may seem by itself a dry-as-dust, trivial, consideration; but anybody who thinks about it will know that it is not so, because every administrative scheme ends in the creation of certain appointments, or in the alteration of their remuneration. I can assure the Council, from very large experience, that these apparently dull, trivial matters in which the Local Governments have been allowed larger powers have in effect enormously reduced the references that they have to make to Simla and Delhi. Again, the Provincial budgets are now essentially the budgets of the Local Governments themselves. When I was first connected with the Finance Department their budgets were constantly revised by the Finance Member and his assistants. That is not the case any longer.

"Turning now to details, the Hon'ble Member's speech contained some special references. We were asked to consider the scheme outlined by Sir Charles Elliott and three of his colleagues on a Committee appointed to advise the Governor-General some 20 years ago during the Viceroyalty of Lord Dufferin. Well the circumstances of that time were absolutely different from the circumstances of to-day. What led Lord Dufferin's Government to appoint that Commission? The answer is that they were so hard up that they said to themselves 'let us see if we can't get more money out of the Provinces,' and the primary instructions of the Commission were to get the money. The Commission produced two very bulky volumes, a perusal of which shows that they followed the line given to them with the greatest industry and assiduity, and the 1887 settlements showed that the Commission had influenced the Government of India in the direction of not letting the Provinces have any more than they could possibly help.

"The Hon'ble Member also asked my special attention and deference to certain dicta of Sir Charles Trevelyan on the ground that I am a Madras Civilian, and that Sir Charles Trevelyan was once Governor of Madras. But, my Lord, if my memory serves me right, Sir Charles Trevelyan's tenure of the Governorship of Madras was not very lengthy, because he had to be removed for official insubordination for publicly attacking the Government of India in connection with an income-tax. I think I may fairly ask my hon'ble friend to provide me with a more auspicious *Garb*; and apart from that, I may point out that Sir Charles Trevelyan's remarks, to which the Hon'ble Pandit Madan Mohan Malaviya also attaches importance were written, I gather, between 1871 and 1873, at a period when the Mayo settlements had just begun, and when Sir Charles Trevelyan's own experience in India had ended, that experience having been entirely under the system of absolute centralization which prevailed in the *ante*-Mayo period. If Sir Charles Trevelyan could revisit this earth, and attend the debate in this Council, I think he would be amazed at the enormous change that has taken place since his time, and would recognize that his remarks were entirely inapplicable to present conditions.

"Now I come to the proposals made by Sir Charles Elliott and certain colleagues of his. The first is that there should be no divided heads, that is to say, that all sources of revenue should be wholly Imperial or wholly Provincial. In this connection, my hon'ble friend the Mover did me the honour to refer specially to paragraph 72 of the Decentralization Commission's Report, and to a particular passage in paragraph 71. Well, My Lord, I see no reason to regret any recommendations that I put forward along with my colleagues in the Decentralization Commission. But such recommendations must be judged as a whole, not with reference to isolated passages. I must therefore read what the Commission had to say—

"Other proposals put forward are to the effect that the Local Governments should obtain permanent and separate resources bringing in not less than their existing revenues by having certain of the divided heads entirely assigned to them, the others becoming Imperial. The advocates of this view appear to imagine that such a separation would give the Local Governments larger financial powers than they at present enjoy; but, except in the possible matter of general budget control, this is not so, since a Local Government possesses the same detailed financial powers in regard to such matters as the creation of appointments, in the case of a divided head as it does in one that is wholly Provincial,"—

The Hon'ble Mr. SURENDRA NATH BANERJEA.—"May I ask for the page?"

The Hon'ble SIR WILLIAM MEYER.—"Page 34."

It is no doubt conceivable that, under the present system, a Local Government happening to be possessed of a considerable surplus, might desire to push expenditure in regard to a divided head such as forests ('forests', of course is not now divided, but it was then), while the Government of India might at the same time find themselves in a position in which they could not conveniently meet the additional expenditure which the adoption of such a proposal would call for from them. That, however, would be a matter of rare occurrence, and as against the proposed change there are following considerations:—

(i) The Local Governments benefit by broadening the bases of their revenues. If for example, the whole of the revenues they obtain under the present divided heads (which are the most important from the receipts side) were hereafter to accrue to them from, say, land revenue only, or from land revenue and excise, they would be much more at the mercy of fluctuating seasons than they are at present.

(ii) The arrangement by which the Government of India share in the receipts and expenditure of some of the most important Provincial heads of administration makes them more interested in, and identified with, local development; and they can exercise the general control in matters of policy which they must in any case retain as a Central Government, with less friction if they are also concerned pecuniarily.

(iii) As a matter of general policy, it seems undesirable to encourage the idea that the Government of India are chiefly concerned with relatively unpopular services, such as salt, military expenditure and home charges.

Accordingly, our conclusion is that it would be undesirable to make any sudden and violent change in the present system of divided heads, but as already stated, we advocate the conversion of unduly large fixed assignments into shares of growing revenue. Moreover, it seems clear that, as the financial position permits, the resources of Provincial Governments will need to be increased, to provide for the expansion and improvement of local services. It may be also, that the scope of Provincial financial responsibility will be directly expanded, *e.g.*, irrigation might be made a more entirely Provincial item than it is at present. This increase of regular Provincial revenues should, in our opinion, be met by gradually provincializing heads of revenue which are now divided, and for which the Provincial Governments must always be specially responsible, such as forests or excise.

The high authority of Sir David Barbour may, it is true, be quoted in support of the thesis that a Province with a population of many millions is important enough to possess a financial system of its own. In theory that is true, but we are of opinion that present circumstances render the full application of this theory impracticable; and the objection to shared revenues which appears to have been mainly present to Sir David Barbour's mind, namely, the want of any assurance that revenues assigned to the Local Governments would be of a permanent character, has been met by the present quasi-permanent settlements.

The above considerations apply to the existing condition of administrations, but we recognize that the grant to the local Legislative Councils of material control over the Provincial finance, *may* make it necessary to do away, as far as possible, with the present divided heads, and to place some entirely within the purview of the Provincial, and others within that of the Imperial, Government.

"Note the word '*may*' I have emphasised in the above passage. The Commission merely said that hereafter it *might* be desirable to do away, as far as possible, with the divided heads. It is clear from their previous observations that they were against any sudden revolutionary change; and I have already shown that the Government of India have proceeded, as far as circumstances yet admit, in the direction of greater provincialization of these heads.

"As for the other proposals which Mr. Madan Mohan Malaviya advocated, they simply fill me with horror, and I do not know what the Lieutenant-Governor of the United Provinces will say when he comes to read them. Whatever the sum by which the Imperial expenditure exceeds the income from those sources which are not provincialized, that sum is to be the first charge on the provincial revenues. Well in 1908-09, we had an Imperial deficit of about £3¼ millions. According to the Hon'ble Mr. Malaviya the Government of India should have plundered the Provinces to make it up! Secondly, it was proposed that all Imperial necessities should be met before any increase could take place in Provincial expenditure. Under such a plan the Provinces would not know where they were, because on some unforeseen day, the Finance Minister might come suddenly down upon them and say 'Oh! I am in a tight place, because I had to do this, that, or the other; and you have got to hand over to me, say, a million pounds'. How could there be any certainty of steady administrative development in the provinces under such a plan?

"As regards the federal system which the Hon'ble Member advocates, how would it have worked in recent years? Under any federal system, the revenue from opium and railways would be entirely Imperial; the special allotments to the Provincial Governments made of late years which my hon'ble friends sneer at as doles have been due in the main to the application of surpluses arising from opium and railways. I do not find that Mr. Malaviya then protested against the donations thus made to the United Provinces, for instance. Still, as I said in a recent debate, there is such a thing as 'conscience money'; and if the Honourable Member will induce the Government of the United Provinces to say 'This is railway and opium money, which ought not to have come to us, because it offends against the canons of the federal system,' I for one should be very glad to have it back!"

The Hon'ble PANDIT MADAN MOHAN MALAVIYA :—"The Government of India would have had to disgorge crores upon crores if it had accepted my recommendations."

The Hon'ble SIR WILLIAM MEYER :—"I must conclude, and so I only say this. What are the facts which stand out from this, I fear, somewhat lengthy explanation? They are that the policy of the Government of India in respect of the Provincial settlements has been one of constantly increasing liberality, that the Provincial Governments are in a position at present which their predecessors of a generation ago would have looked on as too good to be hoped for, that they are permanently secured of far larger resources than their predecessors possessed, and that, in the case of famine, that great disturber of provincial financial equilibrium, the Government of India have given them large assistance both directly and occasionally in a shape which the United Provinces have lately found most useful, that of a guarantee of a minimum revenue. Finally, they are at present in a position as regards cash which, as custodian of the Imperial finances, I can only regard with friendly envy.

"Now the last stage in this process of development was only reached some three years ago. It was the result of very careful inquiry by a Royal Commission and of further consideration by the Secretary of State and the Government of India, the Secretary of State's approval being necessary to any important alteration in the terms of a provincial settlement. It is now proposed to appointment a fresh Commission, technically called a Committee, to consider the

revision of this latest development. On behalf of the Government of India, I cannot accept any such recommendation. Why, even under the old system of temporary settlements, five years passed before one settlement was superseded by another. Now we are asked at a much earlier date to tear up the whole system of permanent settlements by the roots. Then again, such an inquiry can only have one of the following results:—

(1) It would affirm the propriety of the existing settlement, subject possibly to a few minor alterations which the Government of India are quite competent to take up on their own initiative when circumstances require them.

(2) It might make recommendations which, while not appreciably altering the balance of Imperial and Provincial revenues, would alter the respective spheres of the two parties. I have already indicated the objections found by the Decentralization Commission to suggested alterations of this character, and need only add that I am not prepared to assent to any inquiry which produces a mere re-shuffle of the cards.

(3) It might propose that the provincial share of revenue should be considerably increased. In the present conditions of Imperial finance, that would involve an increase of taxation, which I am certainly not prepared to assent to on such a ground.

(4) It might conceivably suggest that the Provinces are too well treated and should get less revenue than they obtain at present. Looking at the matter from the point of view of the Imperial Exchequer, that might be a satisfactory result; but, speaking as a Member responsible for the Government of India as a whole, I am not prepared to clip the wings of Provincial Governments in this way.

"I need only add one further remark with reference to the first point; that is, that the Government of India are in no way unmindful of the recommendation of the Decentralization Commission: that, as provinces obtain a large amount of fixed assignments, these should be converted into growing revenue. Well, as time goes on, if these fixed revenues should hereafter expand to a large extent, the Government of India will be quite willing to consider whether any further conversion should be made.

"This, however, is a matter of expediency; it is a matter that cannot come up for some time, and in regard to which I will observe, substituting a single word in the well-known saying, that sufficient for the day is the good thereof.

"I cannot therefore accept my honourable friend's Resolution."

The Hon'ble Mr. SURENDRA NATH BANERJEE:—"My Lord, I regret the decision of my hon'ble friend the Finance Minister in regard to the Resolution which I have had the honour to move. But my first words will be words of congratulation on his lucid speech giving us a history of the development of decentralization in India. I am sure that we have greatly profited by that speech. My hon'ble friend says that there is a disposition in some quarters to find fault with the Government of India for the grants which the Government have made to the various Provinces. I think, My Lord, that that is not the temper of the non-official Members in this Council, as my Hon'ble friend Pandit Madan Mohanji and I have both borne testimony to the liberality of the Government of India in the disposition of its grants. What we say is this: that these doles as they have been called—I do not use the word in any disparaging sense—these doles have had a demoralizing effect, and they are even wasted; and that it would conduce to economy, it would help to regularize our finances it would lead to the progressive development of provincial finance if, instead of these doles being given to the Provincial Governments, the Government of India were to receive fixed contributions from the different provinces, contributions which would be fixed as the result of the deliberations of the Committee which I have had the honour to move for. My Lord, there is one part of my speech to which the Hon'ble the Finance Minister did not at all refer. I quoted the despatch of the Government of India of the 25th August, 1911. This despatch was issued in connection with the Royal visit, in fact at the time of the Royal visit. In that despatch the boon of provincial autonomy was distinctly outlined, and I urged that in order that we should have that boon, fiscal independence is the first condition necessary. My hon'ble friend did not refer to that part of my speech at all"—

The Hon'ble Sir WILLIAM MEYER:—"There was no time."

The Hon'ble Mr. SURENDRA NATH BANERJEE:—"My hon'ble friend had time for everything else except to deal with this particular matter. I venture to say that my position here was absolutely unassailable. A deliberate pledge was given by the Government of India. That being so, if it is necessary to carry out the pledge, I maintain without fear of challenge or contradiction that fiscal independence must be given to the Provinces, and if fiscal independence is to be given to the Provinces, my Resolution should be accepted; a Committee should be appointed for the purpose of considering what measures should be taken for carrying out this object. My hon'ble friend has rightly guessed the object of this motion, the object is to persuade the Government of India to take a further step forward in the line of administrative development. My Resolution is financial; in fact, all important Resolutions are more or less financial; but behind the financial aspect of this question there are large administrative considerations. Therefore, My Lord, it seems to me that, having regard to the fact that my hon'ble friend has not referred to that matter, my position as regards this particular aspect of the question remains unassailable. I am sorry that my hon'ble friend has not been able to see his way to appoint a Committee. The Bengal Provincial system is going to be revised next year; it was a temporary settlement extending from 1912 to 1913. If a Committee were appointed, and if it inquired into the systems of the different provinces, I am certain that

Government would be in a better position to deal with the question affecting Bengal. My Lord, I regret the decision of my hon'ble friend; I am sure the country will regret the decision; the question however cannot be allowed to rest where it is, the question of the fiscal independence of the Provinces will be brought up again and again in this Council Chamber. We must urge the absolute and complete redemption of the pledge. No pledge made by the Government of India has gone unfulfilled. It takes time for the Government to move; it moves slowly, but deliberately: and in this matter I am confident that the Government will also redeem the solemn declaration which it has made."

The Hon'ble Sir WILLIAM MEYER:—"My Lord, I just rise to say a few words regarding the point which the Hon'ble Member has raised. My hon'ble friend refers to a certain despatch and says that that constitutes a pledge of financial independence and other independence to the Local Governments. Well, I am not going to be led into any discussion as to the intention of that despatch. Its proper application has been expounded by a much higher authority—the Secretary of State for India in his place in Parliament. As regards the financial morale which the Hon'ble Mover seeks to draw, I will, however, say a word. I was not myself in the Government of India at the time, but I can produce the most practical evidence of what the Government thought about this. The Delhi arrangements were announced in January 1912, and the Provincial Settlements were then in their infancy. They were assisted with effect from the 1st April 1911. Had the Government of India thought that by the wording of this despatch they had pledged themselves at once to give the Provinces larger financial independence, surely they would have taken the opportunity of doing so; but they did not do it. In questions of this sort people are themselves surely the best judges of what they actually mean. On this occasion, the Government of India, by their action, or rather by their inaction, showed clearly what they did, and what they did not, intend."

The Resolution was put and rejected.

RESOLUTION ON THE RECENT BANK FAILURES.

The Hon'ble Sir GANGADHAR CHITNAVIS said:—"My Lord, I beg to move—

That this Council recommends to the Governor-General in Council the advisability of appointing a Committee, composed of persons with judicial, financial and commercial experience, to inquire into the causes of the recent bank failures and to report what, if any, measures are desirable to regulate and control banks and banking business in this country.

"I think I hardly need expatiate on the fact that within the last few months there have been numerous bank failures in various parts of this country, which have caused wide-spread distress and have to some extent shaken the public confidence in this class of commercial enterprise. The probability of collapses of this nature was not unforeseen by those who have been watching the recent industrial and commercial development which has been a feature of the last few years. In my budget speech on the 27th March 1911, I spoke about this in the following words:—

Of late there has been a healthy change in the ideals of the people, followed by a spurt of industrial and commercial activity. Government should not only view the movement with satisfaction, and foster it as they have done in the past by guidance and serious efforts at the organization of rural capital; but they should closely watch it, with a view to keep it within safe channels and to prevent reckless speculation and gamble. My Lord, in this view of the responsibility of the Government, they would be justified in providing stringent legislative checks upon the operations of such important concerns as banks and insurance companies and in providing for the periodical examination by official auditors of the accounts of all these Indian concerns. My Lord, the failure of these companies will not only entail present ruin upon many, but what is far more important, will make Indian capital a hundred times more shy than it is at present, will set back the industrial progress of the country by at least fifty years, and will add to the number of the unemployed. The better mind of India thinks that Government should take action at an early date.

"When the East, deserting its traditional methods, suddenly adopted the business methods of the West without the business experience which is the result of slow growth, it is not to be wondered at that shipwreck has occurred. Indeed, this view of the case must have also presented itself to the Government of India, for I find that Local Governments and other bodies are being consulted on the question of the necessity of legislating to control the matters I have specified in my resolution. I propose, therefore, to endeavour to establish the following propositions:—

(1) that a state of affairs calling for investigation exists,
(2) that the present is an appropriate time for holding such an investigation, and
(3) that the method I suggest is the most suitable and effective manner in which it can be made.

"On the first head, I need say very little; the occurrence of the failures I have referred to creates a *prima facie* presumption that there is something radically wrong, which requires a radical remedy. Moreover, as Government have themselves been considering the necessity of the control of banking business anterior to these failures I apprehend that I may conclude that they are not one with me on this point. As to the second head, I submit that the time is very opposite for holding the inquiry. Public feeling has been aroused by the occurrence of the

disasters, and keen interest and assistance may reasonably be expected. On matters of this kind the public as a whole are apathetic unless under the stimulus of a recent object lesson; and for this reason it is desirable to strike when the iron is hot. As to the third head, it may, and probably will, be said by those who do not take the same view of the matter as I do, that sufficient material to deal with the subject will be derived from the reports of the liquidators who are winding up the insolvent companies, and from the replies to the inquiries that Government are making, so that the Committee will be a needless and expensive method of securing objects which could be equally well attained in other ways. This is a conclusion that I cannot myself accept, and I venture to think the Council will not do so either. As regards liquidators, they are primarily concerned with doing the best they can for the creditors of the concern, and, at the best, their reports can only be isolated examination of the affairs of the particular company with which they are dealing and will only notice the particular evils of the particular concerns they may be winding up. It will also be well to bear in mind that a thorough investigation of the failures does not mean the ascertainment of the principal heads of mismanagement which might perhaps be revealed in the course of liquidation proceedings. Even if the two were identical, it is a question how far the Court dealing with these applications for liquidation has jurisdiction to go into all the essential details, and, assuming for argument's sake that it has, how far it will care to exercise that jurisdiction.

"The provisions of the Indian law relating to liquidation compulsory or voluntary, invest the Court with powers sufficient to enable it to collect the assets of the bankrupt company and to distribute them among the creditors. Certain powers ancillary to these authorise the Court to determine the assets and settle the list of contributories. These are large powers to be sure, and an examination of the financial position of the Company would undoubtedly fall within the purview of the law. It might also be conceded that a thorough judicial inquiry into the suspected fraud in the management would be not only a justifiable but a necessary procedure. But, as can well be seen, an investigation of the various subterfuges and malpractices by which the depositors and shareholders have been duped by an unscrupulous and scheming manager is certainly not within the primary function of the Court. To illustrate my meaning, suppose it transpires in the course of liquidation proceedings that the manager has systematically misapplied the funds of the Bank and has successfully cooked the accounts even without the knowledge of the Directors. Now on this hypothesis an inquiry into the criminality or otherwise of the procedure is the utmost that the Court can undertake consistently with the object of the law. But this is not enough. There is yet another stage in the investigation absolutely necessary in the public interest, but not affecting the interests of the parties to the proceedings, and that is, a scrutiny into the method of management and the devices adopted to circumvent the law. And this is exactly the investigation which the Court may often not be competent to undertake for the purposes of liquidation, and will be most reluctant to undertake. It may well be that certain facts material to the issues involved in this investigation will come to light either in the course of liquidation proceedings or the attendant prosecution; but that can only be incidentally. From the nature of the case the facts are not subjected to that critical analysis which alone lends them weight and ensures their acceptance by the public. The apprehension of the investigation by a commission overlapping the judicial investigation by the liquidating Court is thus without a foundation in fact. The lines of the two investigations are different. In this view of the matter, the investigation recommended in the resolution is not, and cannot be, superfluous. Nor is it premature, for practically the same reasons. Had this investigation depended for its success upon the results of the liquidation proceedings, the contention would have had a semblance of solidity; but in the light of the contention that the scope of the inquiry now recommended is altogether different, even that semblance disappears. There is nothing in the liquidation proceedings to make a thorough investigation by a commission injudicious, either absolutely or in point of time.

"Besides, how long is this investigation to be delayed? Liquidation proceedings are always slow, and it is no fault of either the liquidator or the Court if their termination is a question of months, nay of years. Is it wise for Government to allow things to drift for a long while yet without any attempt on their part to check abuse and fraudulent management by legislative or executive control? Few will answer this in the affirmative.

"Moreover, the liquidation proceedings are not in their initial stage, and it is extremely doubtful if any new facts relevant to them as also to the larger investigation that must precede legislation are likely to be revealed at a later period. According to the principle enunciated by the critics, therefore, the time has come for investigation by a commission preparatory to legislation. No useful purpose can be served by delaying the inquiry.

"As regards the Government inquiries, it may be argued that they are sufficient to elicit all the facts; but I venture to suggest that in the majority of cases, they will be answered by persons with no special knowledge or interest in the particular class of subject with which I am dealing. In so far as they may be from well-informed sources, they will be largely tinged by the particular interest of those concerns, and will not replace that sifting investigation in a judicial spirit which may be expected from the careful investigation of experts sitting together and devoting their energies to one particular end. The course I advocate is one which is well supported by precedent in many countries. After the disastrous failures of 1857 in England, and on many other occasions, Select Committees of the House of Commons have been appointed to consider the causes of financial disaster. A similar course was, I believe, followed in Germany after commercial disasters in the year 1891, which led to the Deposit Law of 1896. I will quote one other example. The wide-spread failures in the United States in 1907, which culminated in several restrictive measures in the New York legislature in 1908, were, I believe,

minutely examined as a necessary preliminary to legislation. It may be suggested that an inquiry of the nature contemplated might shake public credit to a dangerous extent. I myself take an exactly opposite view. Look to the present depression in cotton trade and the falling off of prices. There is likely to be also a continuous run for deposits on well-managed banks. All this means that this money will be lost eventually to trade and industries. It appears to me that if no investigation is made the public mind will be left in a disturbed condition which will be most unfavourable to commercial development, and that Government will hardly be doing as much as we expect it to do to foster our growing trades and industries, if they fail to come forward and extend a guiding hand when events have shown that one is needed. To enable them to do so in the most effective manner and to frame well-considered measures, information, which, I venture to think, can be obtained in no other way, should be collected in the manner which I have suggested. There is a further practical consideration which will appeal to Government in a very direct manner. The credit of a country is a matter of such importance that no Government can fail to pay great attention to preserve it unimpaired. Any serious disturbance of its tranquillity must be a matter of intimate concern to Government, and, indeed, I believe that has been recognised by the fact that the Government have themselves stated, as Your Excellency was pleased to declare in your sympathetic speech at Madras, that they are prepared to make timely advances in suitable cases to stave off financial crisis. Before, however, you can give help in a disease, you must know its causes. To administer assistance in ignorance of the causes of the complaint may oftentimes do more harm than good, and here again, therefore, I find a strong argument in support of my contention that the matter should be investigated. I will not conceal from the Council that if my resolution is accepted and given effect to, as I hope it will be, I anticipate that it too will bear fruit in legislation. Indeed, I look forward to seeing the activity in banking business diverted into safe channels. I shall doubtless be told that in England an effective State control of banks of deposit, as distinguished from banks of issue, has been found necessary, and that as we very largely borrow from English law for our measures in this country, we should not depart from that principle. But I should like to draw the attention of the Council to the fact that the pressure of public opinion in England has itself secured the control which may be found necessary to impose by statutory provision in this country. In the earlier part of the last century, a very large number, and indeed the bulk of existing banks in England were small private concerns owned by a few persons who dealt with their neighbours, and the relationship between the banker and customer was almost entirely personal. The pressure of public opinion has almost abolished the private bank in England and there are in its place large corporations subject to the control of the Companies Act, who alone can command the confidence of the public. I do not desire, nor do I think any one who has the good of India at heart would desire, that our experiments in commercial development should be attended by avoidable disasters. And yet if we trust to natural development, it is only by the experience of such disasters that we can learn wisdom. Moreover, conditions in India are such that informed public opinion in these matters is a germ of very slow growth and our period of pupilage will be long and our experience bitter. I am one of those who think that there is much to be gained by the experience of others, so long as that experience is checked by local knowledge and careful investigation. All the dependencies of the Crown have not adopted the English principle of non-interference, and indeed in Canada there is a long and comprehensive Statute which deals with the subject. I am not sufficiently versed in the matter to say whether any of those provisions will be suitable in this country. But I am convinced that it is most desirable that material should be collected on which an intelligent opinion can be formed of what, if any, methods of control are desirable in this country; and it is with this object that I am moving my present resolution.

"My Lord, capital is proverbially shy in India. The theory of hoarded wealth has the support of a large body of experts. But 'hoarded wealth' or 'un-hoarded wealth' the fact cannot be gainsaid that the holdings of the people, whatever the total, are mostly locked up and do not find remunerative employment. Liquid capital has been the great want. The high bank rate with an annual average reaching at times 8·29 per cent. as in Calcutta in 1898, and a normal annual average of a trifle over 5 per cent. for all India has cramped commercial and industrial activity. The fact is deplored by all, official and non-official, and it has been the earnest endeavour of Government to induce the people to invest their money profitably and to secure an increase in the amount of lendable capital. After years of stagnation Indian enterprise has revived and Indian capital has found its way into normal channels through the banks. Private deposits in all the banks—Presidency, Exchange and Joint Stock—have increased enormously of late. The deposits of exchange banks secured in India advanced from 753 lakhs of rupees in 1890 to 1,030 lakhs in 1895 and 2,816 lakhs in 1911. In 21 years they nearly quadrupled, and the progress was throughout steady. I do not refer to the development of 'other deposits' of the Presidency Banks from 825 lakhs in 1886 to 1412 lakhs in 1891, to 3,419 lakhs in 1911 and to 3,578 lakhs in 1912, as a considerable proportion of these deposits must belong to Municipalities, trusts and like public bodies. The history of the Joint stock Banks reveals the same satisfactory advance in the volume of deposits. It is a brighter picture. In 1911 the deposits amounted to 2,520 lakhs as against 807 lakhs of 1900, 365 lakhs of 1895 and 270 lakhs of 1890; or an increase of over 950 per cent. in the same period of 21 years, and this exclusive of the large deposits held by the Indian Specie Bank of Bombay, for which the figures are not available. The outlook in 1911 was cheering indeed, but to my mind not free from anxiety. I have, however, always felt the need for close official control, which I have already alluded to. And our recent experience has amply justified the appeal I made in 1911.

The only sense of surprise is the crash has not come before. But now that the crash has involved large number of people in ruin, Government cannot continue apathetic any longer. The absence of strict official control over the affairs of these banks must be deplored by the staunchest supporters of *Swadeshi*. The worst has undoubtedly happened; but let us not waste our energy in vain regrets, let us be wise even after the event, let us profit by the lesson we have learnt and adopt preventive measures against a future recurrence of the evil. We must recognise that an evil exists and also the absence of effective measures to control it. What these measures should be is a matter for determination. And this is a sphere of action in which the labours of an expert Committee will be found more productive than individual efforts.

"I submit, my Lord, for the reasons I have given, that I have established my case and look forward with sanguine expectation to a favourable reply on behalf of Government."

The Hon'ble SARDAR DALJIT SINGH:—"My Lord, the Resolution which my Hon'ble Colleague Sir Gangadhar Chitnavis has moved so ably to-day cannot but have the support of all well-wishers of the country, and there is hardly any doubt that the motive underlying it will be as well appreciated by this Council, as it is sure to be by the people at large. It is needless for me to say that it expresses a general desire now prevalent in this country for a searching inquiry into the present financial and commercial situation caused by the failure of so many banks and also for the suggestion of a remedy which would render recurrence of such a misfortune, if not an unlikely thing, at any rate a remote possibility.

"I believe, Sir, that the Government is aware that the failure of the banks in India has entailed great misery and distress on the poor and the rich alike; but the former have, within my own observation, suffered, as is only too natural, in a most cruel manner; and I think it is incumbent on the well-wishers of the country to urge Government to adopt such measures which would in future obviate a similar disaster.

"The situation affords a great object lesson and illustrates, in a most convincing manner, how such unfortunate incidents can upset the trade of the country, and how widespread its operations are; even as regards foreign countries. It is indeed an irony of fate that no sooner the people of this country began to feel confidence in modern methods of circulating money than this bolt descends on them with such violence that it at once destroys their faith and puts a check (let me hope a temporary one) on their enterprising spirit. Another effect, which I am afraid will be worse than this, will be, that some people who were great unbelievers in the soundness of the banking system will now triumphantly declare that after all their own wisdom of burying money underground has been borne out by the verdict of time and experience.

"Sir, I feel that any economic disturbance, under the circumstances, as a result of speculative modern trade methods is likely to do great harm and put the clock back for many years of economic progress of the country. It applies with peculiar force to India, where such occurrences have generally produced unrest and vague discontent. In the interests of this country, therefore, I support this Resolution."

The Hon'ble RAI SAT RAM BAHADUR said:—"Sir, I also support the Resolution moved by my friend the Hon'ble Sir Gangadhar Chitnavis. This Resolution asks for the appointment of a Committee to inquire into the causes of the recent bank failures and to suggest what measures should be taken to regulate and control banks and banking business in India. The recent bank failures which have brought such a gigantic crisis in the banking business of India and caused depreciation of the general credit of the country are too well known. It is not only that the general credit of the country has been affected by these failures, but they have brought misery to a considerable number of persons who, placing faith on the promoters and managers of certain banking institutions, invested a large amount by purchasing shares and depositing their savings for the sake of allowing rates of interest which these banks offered to pay. These failures have ruined numerous families, and have deprived a large number of helpless widows and orphans of the scanty means of subsistence which they used to get from the deposits in these banks.

"For some time past, the number of banking institutions has been increasing very rapidly. In the last year the number of banking and loan companies registered under the Indian Companies Act had reached to 461, and they managed to create such confidence in the public that there was a very rapid increase in the amount of deposits. These deposits had reached from 12 to 25 crores of rupees between the years 1906 to 1911. The dangers to which the public was exposed by the growth of these banking institutions and their questionable methods of working were foreseen by the Government of India, as these institutions carried on business without getting the amount of shares paid up, kept no reserve fund at all, or in name only, published no balance sheets or, if they published any, they were not reliable, and took deposits without any regard to the amount of their paid-up capital or their reserve fund. In August of the last year the Government of India invited the opinions of the Local Governments on the advisability of providing legislation to check and regulate the irregularities of these banking concerns and provide proper safe-guards for the protection of depositors and shareholders.

"A note of alarm was sounded from a foreign quarter also: the *Economist* of London, a commercial newspaper of note, in its issue of the 13th September 1913, wrote as follows on the form and organization of the general banking system of India:—

'It is sufficient here to recall that during the last decade deposits have been increasing at a very rapid rate without anything like a corresponding increase in reserves. There has also

been a great increase in recent years of concerns which have no strong financial standing, but carry on the business of banking. The dangers of the present situation in both these respects call for a definite policy of regulation which, while avoiding hampering restrictions, will save the banking system and the name of "bank" from the discredit which is brought on it by worthless and irresponsible concerns.'

"But before any action could be taken by the Government, the crash came; and a number of banking institutions and other concerns connected with them closed their doors.

"In order to restore public confidence and encourage the public to invest their money in banking institutions, it is a matter of the highest importance that legislation, providing sufficient safeguards and at the same time not placing unnecessary restrictions, should be undertaken by the Government. But before doing so, a Committee to inquire into the causes of the recent failures and to suggest measures desirable to regulate and control banks and banking business should be appointed.

"With these remarks I support the Resolution."

The Hon'ble RAJA KUSHAL PAL SINGH said:—"Sir, I beg to associate myself with the Hon'ble Mover in the request made by him for the appointments of a Committee to inquire into the recent bank failures, and to suggest the points that need legislation among at the protection of the interests of the investing public. The constitution and the personnel of the committee as proposed by him will command the approval and confidence of the public. There is no doubt that the recent failures of Indian Banks will have a very disastrous effect upon Indian industries. Industries cannot be established, nor commerce be made flourishing, without the support of banks; and the collapse of Indian Banks must prove a deterrent to the development of the resources of the country by Indian enterprise. The natural result of such occurring failures is that people are losing faith in banks. These failures have been the ruin of vast numbers of simple, unsuspecting depositors and shareholders who had invested their hard-earned savings of years in these so-called banks.

"The Hon'ble Mr. Clark, replying to the question put by the Hon'ble Mover, said:—

'The Government of India, before the recent bank failures, addressed Local Governments and Administrations inviting their opinion and that of the mercantile community on certain proposals for legislation on the subject of management of banks. On the receipt of their replies, the question whether legislation in regard to the matter should be undertaken will be decided. In arriving at any decision the Government of India will consider very carefully the causes of the recent bank failures on which much light will, no doubt, be thrown in the course of liquidation proceedings. The Government of India have not yet decided whether a special inquiry into these causes will be necessary, but the possibility that special inquiry might usefully be undertaken at some suitable stage has already been under consideration and will not be overlooked.'

"The speech made by His Excellency the Viceroy at Madras on recent bank failures was of a very sympathetic character. These pronouncements lead us to hope that the Government will see their way to accepting the Resolution."

The Hon'ble MAHARAJA MANINDRA CHANDRA NANDI of Kasimbazar:—"Sir, in supporting this Resolution, I feel that it is our first duty to express our grateful acknowledgments to the Government for their sympathetic and helpful attitude during the financial crisis due to the recent bank failures in the Punjab and the Bombay Presidency. There can be no question that public credit has received a severe shock by the almost simultaneous failure of several banks, and the panic has not yet abated. This disaster is doubly unfortunate, inasmuch as capital is notoriously shy in India; and, after this bitter experience, it will be long before confidence is restored and Indian capital can be coaxed once more to flow into the channels of indigenous industries and local enterprise. It is not unlikely that these wholesale failures of Indian banks may lead to legislation to exercise better control over banking in this country, but that is a matter which does not arise out of the Resolution now before the Council. Nor are we at present concerned with the disclosures which may be made in the course of the inquiry which is being made by competent courts of justice. It seems tolerably certain, however, that banking has been overdone in this country in recent years and, in several instances, the managers and directors of banks had no practical or previous knowledge of the business of banking. Apart, therefore, from any action that may be taken by the Government and the inquiry in the law courts, the proposal made by the Hon'ble Sir Gangadhar Chitnavis has a great deal to recommend it, and I commend it to the acceptance of the Government."

The Hon'ble MAHARAJA RAKAIT SINHA of Nashipur:—"Sir, my Hon'ble friend Sir Gangadhar Chitnavis does not demand any immediate action from the Government, nor does he ask that the Government should legislate on the matter at once. His prayer is that a Committee be appointed to inquire into the causes of the failures of the banks and to take such steps as may be desirable to control banks and banking business in the country in future. I think the Resolution is a very modest one and should be accepted. The recent failure of banks has caused great disaster in the country. Many persons have been ruined, and it is necessary that some steps should be taken by the Government to check and control these banks and to audit their accounts. However, before anything definite is undertaken, I think it is necessary that a Committee should be appointed to inquire into these matters.

"With these few observations, Sir, I beg to support the Resolution just moved by my Hon'ble friend Sir Gangadhar.

The HON'BLE RAJA SAIYID ABU JAFAR of Pirpur :—"Sir, the year 1913 has been in a sense a very remarkable year. Perhaps it has been the most remarkable and disastrous year, during the last half a century or so, for the commerce and industry and the economic prosperity of the middle-class Indians. Thousands of families have been either totally ruined or their circumstances have become reduced all at once. Numerous banks have failed. These concerns were mostly in Bombay and the Punjab; but the chief Punjab banking concerns had numerous branches in the United Provinces and some in other parts of the country also.

"The failure of these banks, whether it was due to preventible or non-preventible causes, whether it was excusable or unpardonable, is a question of the first magnitude. In any other country it would have become the most vehement topic of discussion in the legislature. Though the economic and the industrial sense in our public men is not so keen, yet this blow has not been an ordinary one, so it is our duty to urge upon the Government the necessity of thoroughly investigating into the causes of these failures. I trust the Government would be pleased to accept this Resolution and the Committee that is appointed would consist of official and non-official experts or men of experience. I hope its report would not only point out where the chief defects lay, so that it may be a warning and a beacon to investors and depositors, as well as to the directors; but, if the Committee finds some legislation necessary, the Government may introduce the measures requisite to protect the poor investor or depositor from losing his all.

"Personally I do not think that the Committee need enter into very elaborate discussions and lengthy evidence which may occupy years. Its practical business-like members should be able soon to touch the weak points of these banking undertakings. The inquiry need not be confined to the Punjab and Bombay, but to gigantic failures that have taken place of late of some banks in Burma.

"With these remarks, I have great pleasure in supporting this Resolution of the Hon'ble Sir Gangadhar Chitnavis."

The HON'BLE SIR FAZULBHOY CURSETJEE said:—"Sir, I have listened with deep interest to the careful speech of my friend the Hon'ble Sir Gangadhar Chitnavis and to the speeches of the other speakers. The views of Sir Gangadhar Chitnavis are always entitled to our respectful consideration. He has put the case for the appointment of a commission perhaps as high as it can be, but I regret to confess I remain unconvinced. I stick to the view that a commission of inquiry will be a costly machinery for the ascertainment of facts which by this time are fairly well known in India, if not abroad. The liquidation proceedings have exposed the whole inner situation. A commission cannot throw fresh light. The Hon'ble Mover urges that the particular methods followed by the Managing Directors or Agents of these bankrupt banks to hoodwink the public have to be ascertained for our future protection, and hence a commission of inquiry is necessary. But *cui bono*? It is a matter of common knowledge now that the transactions of some of these banks amounted to gross fraud. It is all a miserable tale of fraud and gamble. And no amount of legislation can cope with the malicious ingenuity of swindlers. The only law required for the suppression of fraud and swindling is an effective criminal law, but that we have already. Nobody wants to add to it; neither has it been found deficient. If it has not prevented swindling by unscrupulous bank managers, the defect lies not in the Statute but in human nature. If laws always proved deterrent in effect, the work of the administrator would be easy enough. But we have not got to that stage of human development as yet. The suggestion of fresh effective legislation is thus one that does not need elaborate investigation. The lines of the requisite legislation, besides, have been ascertained, and the various replies to the Government letter on the subject have made the position clear. Government can legitimately assume control only in the matter of periodical audit of banking accounts. That is the consensus of opinion. The Hon'ble Mover disposes of these replies somewhat cavalierly as embodying the uninformed opinion of people without special knowledge. It will perhaps help a better understanding of the situation if Hon'ble Members are reminded that the bulk of them at least emanated from commercial and financial bodies whose representatives are sure to be associated with any mixed commission Government might be disposed to appoint. The Hon'ble Sir Gangadhar Chitnavis has himself admitted that in England the banks of deposit, such as all Indian banks are, as distinguished from banks of issue, are under little or no legislative control; but in his opinion the absence of a strong public opinion in India provides a reason for differential treatment. I beg to remind my Hon'ble friend that in regard to those concerns the chief effective public opinion, be it in England or in India, that can influence their transactions is that of the depositors and shareholders. Other people count for little. The Press takes interest, it is true; but it labours under a serious disadvantage. Criticisms that might be necessary cannot always be published without clear proof, and this is not often forthcoming. It thus happens that the sole controlling force is that of depositors and shareholders. It is to the interest of the depositors and shareholders to check abuse by the manager, and when they fail, they fail, not because they lack the will and the power, but because they lack knowledge of the real state of affairs. No legislative interference, except by providing for periodical audit by Government officials of accounts, can help in the dissemination of this knowledge. In view of these facts investigation by a commission into the possibilities of additional legislation is clearly purposeless.

"The fact of the matter is, as in the West, the depositors are the masters of the situation, and they may be left to exercise the most effective control upon banks by withdrawing their money whenever anything goes wrong. As a matter of fact, the recent bank smashes

were hastened by, if not largely due to, a sudden run upon them by the depositors. No control is more effective than this. Some difficulty might possibly arise in the case of fixed deposits, but the period is generally short, and the universal practice among bankers is to pay up the money on demand, even during the period, in consideration of a small discount. During the late crisis this practice was followed by some of the banks now in liquidation. Moreover, after all these failures, depositors will be more cautious, and the Banks that want to do business and thrive will find it to their interest to attract deposits by fair dealing. It is a mistake to suppose that the failures have scared away the depositors and have made legitimate banking unusually difficult. A number of joint stock banks, Indian-managed and European-managed, are even now doing excellent business.

"The Bank of India, the Bank of Upper India, the Allahabad Bank, and many others are prosperous concerns. There will not be a serious set-back, and a few years will be sufficient to restore public confidence. The failure of concerns like the Credit Bank and the Indian Specie Bank will have as little effect upon our financial operations as the failures of Messrs. Arbuthnot and Company and the Bank of Burma. Banks fail in the West too, but banking goes on as usual. Here too, deposits have revived. Receipts, generally speaking, are expanding within this short time, and many a banking concern has had to refuse deposits. The truth is, the ideas of the people have changed; the days of 'hoarding' are past. Money will therefore flow into the normal channels of industrial and commercial activity through the banks. Restrictive legislation, beyond the provision for periodical audit of accounts by Government officials, is calculated to do more harm than good to the cause of Indian banking, and if nothing comprehensive in the matter of legislation is contemplated, there is no case for investigation. Further, the time is most inappropriate for the inquiry advocated by my friend, and that for the reasons underlying the Government reply to his recent interpellation on the subject. The liquidation is also pending and inquiry will be too premature. I accordingly oppose the Resolution."

THE HON'BLE MR. ANSORTH:—"Sir, I am happy to be able to support this Resolution of my Hon'ble friend; the people of India deserve this consideration at the hands of Government."

THE HON'BLE SIR IBRAHIM RAHIMTOOLA:—"Sir, it was to be expected that the subject of recent bank failures should be brought before this Council for discussion in order that some ways may be found to protect the depositing public in the future. Whether the means advocated by the Hon'ble Mover are acceptable to Government or whether the appointment of a Commission is at present premature, is the question we have got to deal with to-day.

"It is natural that we should run to our Government and ask them to protect us in such a contingency, without in the first place trying to investigate the causes that have led to these catastrophes. The previous speeches seemed to suggest that bank failures were an unusual occurrence. Such is certainly not the case. Every civilised country has had to pass through this experience, and where credit at any time assumes irresponsibility, it is natural that these smashes should come and open the eyes of people investing in different kinds of banking concerns. It appears to me that the main reasons which have led to recent failures are quite obvious, and certain remedial measures are called for. It is perfectly true that you cannot make a people either moral or honest by legislation. At the same time there are certain obvious points which need legislative protection. But the real remedy to my mind, lies in the hands of the people themselves. The whole question is a question of the care that is bestowed by depositors in investing their money in different institutions. I would divide banking institutions in India into three categories. There are firstly, the Presidency bank, secondly, the Exchange and other old established banks, and thirdly, there are the new *Swadeshi* banks distributed all over the country which are started with comparatively small capital. The smaller Indian banks have got to face strong competition with the Presidency banks, and with old established banks in the matter of their borrowings. It is an admitted fact that the rate of interest that a bank has got to pay for its borrowings is regulated by the standard of security it is able to offer. *Swadeshi* Banks cannot expect to borrow at the same rates as are offered by the older banks and the Presidency banks. If the newer Indian banks have to pay higher rates of interest for the monies that they must borrow in order to be able to lend, they must charge a higher rate of interest for their lendings; otherwise banking business cannot be profitably carried on. In order to obtain such higher rates, they must lend money on securities which are not considered sufficiently good by the older banks, unless the standard of security is lower, the borrowers would not pay higher rates of interest which must be obtained by these Indian banks in order to secure profitable balance-sheets. To be obliged to pay higher rates for borrowings and to obtain correspondingly higher rates on lendings is not an easy position for any bank. The question, therefore, is a very wide one, and a great deal depends upon the manner in which the depositors discriminate between the security that the different banks in India offer for their investments. I am one of those who feel that every encouragement should be given to Indian banking institutions, in order that they may thrive, because they serve a very useful purpose in providing funds for those industrial enterprises which are not regarded as first class by the leading banks: it is again a question of extending the fostering care of the State during the period of infancy which they must pass before getting well established. But, Sir, the reasons which led to recent bank failures are perfectly well-known, and it has been rightly said that the principal cause is their involving in speculation. The remedies to my mind are plainly obvious. As I have already pointed out, there are two things necessary: (1) State assistance and

(2) greater education in financial matters amongst the depositors. Dealing with the first point, I think that the State would confer a greater benefit upon the public, as well as upon the new banking institutions, if they were to lay down by legislation that no bank shall be permitted to make advances upon its own shares. The way in which the subscribed and the paid-up capital was made up in these institutions is now well-known, and I think it is very necessary that the State should prohibit the lending of money by these banks on their own shares. That is the first thing which is necessary. The second thing which is of even greater importance is to prohibit transactions in shares and even in Government paper for far forward delivery. It is the system of forward contracts in share script and in Government paper which encourages extensive speculation; and it is such speculation which ultimately ruins banking institutions. They find that they could not carry on business in competition with the older banks successfully, and show a profitable result, and they are therefore obliged to advance monies on less stable shares and other similar securities. In Bombay, forward transactions take place for every monthly delivery, and each month these transactions are transferred to the next and succeeding months. In very few cases delivery is actually taken on the due date of the first contract. If the Contract Act was amended and it was laid down that all contracts for share script and Government paper would be regarded as wagering contracts, and shall not be enforceable, unless within a week or a fortnight the transfer form was signed by the buyer, it would go a great way to restrict speculation. At present blank transfers are handed in and they are kept for months without being signed by the buyers. This practice easily lends itself to continued speculation.

"If it was laid down by law that the buyer shall disclose his name by signing the transfer form say within a week or a fortnight, or even a month, I do not mind which period is acceptable to Government, the present practice of forward sales and carrying such sales further forward from month to month would be put a stop to, and business would be confined to *bonâ fide* investors. This is another direction in which the State can reduce the scope of speculative tendency and help to secure the stability of banking institutions.

"I have heard it suggested that Government should lay down that no person or association shall be authorised to use the name of the word 'bank' unless the minimum paid-up capital was fixed at a sufficiently high figure. I do not think that this course would be acceptable to many of those who desire to see Indian banking institutions increase. There is another way of dealing with the point, and it is that the State should provide by legislation that no one shall be allowed to use the word 'Bank' and do banking business unless at least half the subscribed capital is paid up. I have tried to show only a few of the directions in which State help would be of material assistance. The difficulty really lies in the fact that the Presidency and older banks are able to borrow at cheaper rates and can therefore lend at lower rate of interest. If Indian banking institutions are obliged to borrow at higher rates, they must necessarily charge higher rates for lending. There is however ample scope for profitable banking business in spite of this drawback, if sufficient experience is available and adequate care is exercised by the management.

"I venture to submit that a great deal must necessarily depend upon the manner in which the depositors and shareholders exercise their individual judgment in choosing the institutions in which they will buy shares and deposit money. In India there is a large number of strong banks and if the depositors are satisfied with a smaller rate of interest for their investments, the question of being ruined by these new banks would not arise. The question as I have pointed out is a complicated one, and requires very careful handling. Whether the liquidation proceedings that are now pending will disclose something more than is already known by the public or whether a commission such as my Hon'ble friend advocates if appointed would bring forward any new reasons or suggestions is a matter on which I do not wish to express any opinion at present. If Government are willing to appoint such a commission in order to secure an authoritative recommendation before taking action, I have no objection to that course being adopted, but my own opinion is that it is a bit premature to appoint a commission at present. Liquidation proceedings are now pending and the whole question in connection with these failures is now being investigated by the courts of law. The question therefore is *sub judice*, and it would, I think, be well to wait till the findings of the courts are known before any action is taken.

"There is only one further remark which I should like to make in conclusion, and it is that I trust that the Government of India will regard with favour the attempts the non-official members are making in approaching them for assistance in the matter of economic and industrial progress of India. In this connection much depends upon facilities for credit and for obtaining advances for industrial and trade purposes. I think that the best course to be followed by this Council is to ask the Government of India to appoint a commission dealing with the whole question of the economic and industrial advancement of India. If the Government of India would be graciously pleased to accede to such a request, they would be conferring a lasting benefit upon this country."

The Hon'ble RAI SITA NATH RAI:—"Sir, if only a year before a Resolution like the one before us had been moved, I would have opposed it and not only opposed but characterised it as an attempt to stifle *swadeshi* enterprises. But since then failures and collapses of *swadeshi* banks have followed in such quick succession and in such a bewildering manner, that they are sufficient to stupefy the hardest optimist and to break the stoutest *swadeshi* heart. With reference to the Resolution in question, I can only say this much that I admit that it is desirable that legislation should be undertaken which would allow some control being exercised by Government over

all sorts of banks; not only Indian banks but all classes of banks, and there should be official auditing of those banks every year as suggested. A further suggestion that I would make is that every bank should be required to publish weekly or monthly returns of their accounts that would go to show to the public the actual state of the bank, and they would be in a position to judge whether they should deposit their money there or not. In my opinion it would be premature to ask the Government to take immediate measures for the appointment of a commission. It may, as some of my Hon'ble friends have observed, create a panic and there may be a rush of depositors upon some of the existing banks. For all these reasons and more especially in view of the liquidation proceedings now going on which will go to disclose the true state of affairs of these banks I think it would be premature, and no useful purpose would be served by the appointment of a commission, and I do not think it would be wise to do so."

The Hon'ble Mr. V. R. PANDIT:—Sir, I wish to offer just a few observations in answer to the criticisms which have been levelled at the Resolution moved by my Hon'ble friend. Hon'ble Members who have spoken in support of it have from various points of view urged the desirability of such a course as has been suggested by the Hon'ble Sir Gangadhar Rao Chitnavis. Objection has been taken to the course on the ground that such a machinery would be very costly and would not throw any light which is not already before the world; that the causes of these recent bank failures which have produced widespread misery in various parts of this country, especially to the poorer people who, confiding in these concerns, deposited their savings with them, that the causes are too well-known to everybody and that therefore no useful purpose will be served by such a committee. So far as the general public knows at present, there may be cases where there have been fraudulent or reckless dealings, but with regard to these failures all over the country, one might say, because the failures in the Punjab, Bombay and Sind have not affected only those particular provinces but have also affected other parts of the country where people have invested or dealt with these banks, these failures could not all be attributed to such fraudulent motives or conduct or in every case to mere reckless speculation. When we have so many failures it is necessary to know what it is that has been principally contributory to them, and an inquiry such as is proposed by the Hon'ble Mover would be most helpful in knowing what are the essential conditions under which banking can be carried on without unnecessary risks to depositors and shareholders.

"The next objection which has been taken is that liquidation proceedings are pending with regard to most of these banks and in the course of those proceedings everything that is required to be unearthed will be disclosed. But the scope of liquidation proceedings, every one must remember, is confined to the collection of the assets of the company, the discharge of the liabilities and the distribution of the available balance among shareholders. In the course of the collection of the assets or the discharge of the liabilities inquiries with a view to proving the personal liability of certain shareholders or directors could be made; but it does not follow that the liquidator or the court dealing with liquidation proceedings would go into all the matters relating to a Banking Company in order to find out what really has been amiss with regard to the Bank and what are the causes which have contributed to these failures. Moreover if we are to wait for the termination of these liquidation proceedings before we proceed upon any inquiry into this matter of such grave concern to the public at large, judging from the experience that we have of liquidation proceedings, we shall, I am afraid, have to wait for many long years. Liquidation of a company is not an easy business, and even within the scope of the liquidator's work the details requiring settlement are so numerous that it must necessarily take many years before he has wound up the company finally and has been able to put in his final report disclosing, if at all, anything that has gone wrong with the company. The present, so far from being an inopportune moment, is the most opportune moment for undertaking some inquiry of the kind suggested, and for this reason. At the present time the public has severely felt the shock of these Bank failures, and the vagaries or speculations disclosed or suspected have roused in the public mind a keen desire to find out what has gone wrong in order that such mistakes may not occur again. After a few years all that feeling will have disappeared and it will be very difficult to get people to come forward and state, after a lapse of years, what was wrong with a particular banking company at any particular time. It does not follow from the proposal which the Hon'ble Mover has put before this Council that the State must necessarily take steps for special legislation with regard to banks. We are not prejudging the question as to banks. One fully realises that it is not altogether a simple matter to make an inquiry into such a business as that of banking. An inquiry which would involve the revelation to all and sundry of secrets which are valued by business men so highly may not be desirable in the interests of the concerns themselves; but with due regard to all these considerations, if a committee composed of gentlemen such as are described in the terms of the Resolution, who will be able to look at the questions involved from the experts standpoint as well as from a fair and judicial standpoint, be appointed that committee will certainly be of the greatest use to the Government and to the country at large by submitting its report and recommendations.

"There is perhaps one more objection which might be raised, and that is as to whether a committee such as is proposed could, under law, require the evidence to be furnished which would enable it to decide upon the questions involved. It may be urged that such a committee will have no power to require these concerns to explain and exhibit all that they have been doing. In connection with liquidation proceedings pending before it, of course, the court has the power, and this committee, it might be urged, would not have such power. I may point out

that the Government have the power by an Ordinance to arm such a Committee with powers to require such evidence to be produced, and that would be the procedure which would have to be employed if the committee is to be empowered to carry on these inquiries and make specific recommendations. My Hon'ble friend, Sir Ibrahim Rahimtoola, has made some suggestions as to the steps that might be taken in order to give the assistance which is required from the State, and he has very rightly pointed out that in prevent the recurrence of such catastrophes as have befallen them, the people themselves must also be vigilant and cautious. I do not wish to deal with these points because we do not at present wish to commit ourselves to what the legislation if any, should be. In conclusion, I heartily support the Resolution which has been moved by my friend on the grounds that I have explained."

The Hon'ble Mr. GANESHAM PANDIT—"Sir, I rise to speak just one word in support of the Resolution which the Hon'ble Sir Gangadhar Chitnavis has moved. The Resolution that he moves does not want a report on the circumstances or the facts of the particular failures which are being inquired into in the law courts, but wants simply an inquiry into the matter with a view to report as to what measures are desirable to be taken to regulate and control banks and banking business in this country, so that the confidence of the people may be restored. There is no doubt that banking institutions are very necessary for the commercial and industrial development of the country and the recent bank failures have in a way given a set back to the trust of the people in these institutions. How the Government can come to their rescue and save them from the injury which these failures have caused is the particular aim and object of the Resolution moved by my friend, and in that view, I beg to submit that I think we cannot but approach the Government as our best guardians to find some means by which the injury caused by these bank failures and their evil effects, can be removed. To remove the evil effects I think something should be done in the nature of what my Hon'ble friend has suggested—to appoint a committee consisting of some Government officers and including one or two outside commercial men to particularly go into the facts with a view to find out how these failures can be prevented and how the confidence of the general public may be restored in these banking institutions. With these remarks I beg to support the Resolution."

The Hon'ble Mr. CLERK—"Sir, I hope the Hon'ble Members, who have travelled somewhat beyond the terms of the Resolution, will not think me discourteous if I do not attempt to follow them in a discussion of the opinions they have expressed. The Hon'ble Sir Fazulbhoy Currimbhoy gave us his views against any special legislation under any conditions, so far as I understood him, and the Hon'ble Sir Ibrahim Rahimtoola, in a very interesting and closely-reasoned speech, gave us certain suggestions which he thought might form the basis of banking legislation in the future. These views were, I am sure, very interesting to Council, but it would certainly be premature for me to express any opinion upon them at present, and they are not entirely relevant to the discussion which has been initiated to-day, namely, whether Government should or should not appoint a committee of inquiry now to examine into this whole question.

"I have listened very attentively to the arguments which have been adduced by my Hon'ble friend Sir Gangadhar Chitnavis and by those Hon'ble Members who have supported his Resolution in favour of the appointment of a Committee of inquiry, but I think I ought to say at once that I do not find in them sufficiently strong reasons to modify the views which I expressed on behalf of Government in reply to a question which my Hon'ble friend put on this same subject a few weeks ago. That reply has already been read to the Council by my Hon'ble friend Raja Kushal Pal Singh, and I will not inflict it upon the Council again. I will only read the last sentence of it. I said then "the Government of India have not yet decided whether a special inquiry into these causes will be necessary; but the possibility that a special inquiry might usefully be undertaken at some suitable stage has already been under consideration and will not be overlooked." The attitude of Government in the matter remains the same, but perhaps I may explain it a little more fully to the Council. When our proposals for amending the Company Law were in circulation we received suggestions from quarters entitled to every respect in favour of this question of banking legislation being taken up then and there as part of the Companies Bill. My Hon'ble friend Sir Gangadhar Chitnavis himself, as he has reminded us to-day, called attention to the same question in Council a couple of years ago. Even then rumours were beginning to be rife suggesting a situation sufficiently serious to demand that Government should make some attempt at regulating banks in the interests of depositors. It seemed to us, however, that it was undesirable to take the matter up then as part of the Company legislation. We thought that it required fuller examination, fuller consultation of commercial and financial interests, and we also thought there was some objection to attempting to deal with a specific matter of this kind in the general body of the Company law. We thought that it would be more suitably dealt with in the same way as we had already dealt with Life Insurance Companies and Provident Societies by a separate measure. We accordingly addressed Local Governments and asked them to give us their opinions after consulting commercial interests on the general question whether legislation was necessary, and if so as to what form it should take; and we had certain suggestions before them so that those proposals might come in in a concrete form. Those inquiries have been circulated by Local Governments to the different bodies concerned, and we expect to get their opinions in a short time. All that took place before the present crisis occurred. Then there came this series of failures, which we must all deplore, and which no one deplores more than Government, and these failures are now the subject to judicial proceedings. I do not think it is by any means the case, as has been suggested by some Hon'ble Members (I think the Hon'ble Mr. Pandit especially expressed this view) that these judicial proceedings will not afford a great deal of

information on the subject of the nature and causes of what has happened. Of course they are not primarily instituted for that purpose; they are instituted primarily to see what can be done in the interests of shareholders and depositors, but they cannot fail to throw a great deal of light upon what has occurred. We shall therefore have before us in good time the result of these proceedings and the experience which will be gained from them, together with the material which we are collecting from Local Governments.

"What seems to me to be a fatal objection to the adoption of my Hon'ble friend Sir Gangadhar Chitnavis' proposal is that such an inquiry as he suggests must inevitably cut across the judicial proceedings which are now in process of being carried on. I was glad to find that that view received support from the Hon'ble Sir Ibrahim Rahimtoola and also from the Hon'ble Sir Fazulbhoy Currimbhoy, who have special and first-hand knowledge of the matter in Bombay. It is impossible to have two inquiries, one a judicial one and one instituted by the executive running concurrently without risk of their seriously interfering with one another and without risk of creating a great deal of friction and difficulty. What Government propose to do is to take up the consideration of this question when they have received the results of the judicial proceedings and of the inquiry which they have addressed to Local Governments. They will then be able to consider whether on such information as they have obtained they can proceed at once to take action, or whether they should then institute some special form of inquiry.

"Let me assure Hon'ble Members that there is no question of Government being apathetic on the subject. As I think the Hon'ble Sir Gangadhar Chitnavis was inclined to suggest at the end of his speech. We are very far from apathy in the matter, as indeed we are on any subject connected with the economic progress and development of India which the Hon'ble Sir Ibrahim Rahimtoola pressed so vigorously on our attention. I can promise Hon'ble Members that when a suitable stage is reached this question of whether or not a special inquiry is necessary will be very carefully considered by Government, and in that consideration the views expressed by Hon'ble Members to-day will most certainly not be overlooked. In the meantime I am afraid that I cannot accept the Resolution."

The Hon'ble Sir Gangadhar Chitnavis.—"Sir, I have the satisfaction to feel that the debate on the Resolution has justified the motion. I need not refer here to the remarks of friends who have spoken in favour of the Resolution, but I must deal with the remarks of my friend the Hon'ble Sir Fazulbhoy Currimbhoy. I can well understand that representative of the most industrially and commercially advanced Province, the Hon'ble Sir Fazulbhoy Currimbhoy's experience about deposits and the banking situation should be different to ours. I am prepared to accept only in reference to Bombay his statement that the country will get over the shock in a short time. The home of millionaire millowners and merchant princes, possibly recuperation has already set in in Bombay. But Bombay stands alone in this respect. Throughout the rest of India indigenous capital has to some extent been scared away, and it is bound to be scarce for years to come. The succeeding annual statistics of deposits will prove the justice of my remark. He has referred to some banks, but every one knows what crisis they have passed through of late.

"I am glad that the remarks of Sir Ibrahim Rahimtoola, though his is only a half-hearted support, justify my Resolution. He says that a special training is necessary for the management of these banks. The Committee of inquiry I want, if formed, will go a long way to determine what such training should be and what other precautions are necessary for the good and successful management of such concerns. In reply to the Hon'ble Rai Sita Nath Ray Bahadur's remark that the appointment of a committee will create panic and distrust, I need only say that I hold in my hands letters from some Directors of well-managed European and Indian banks who think that my proposal is most appropriate and the course I recommend most desirable; so this procedure will go far to ensure the stability of well-managed banks and to restore public confidence. My friend the Hon'ble Mr. Pandit, I am glad, has replied to the other points raised, and has relieved me of that duty.

"No doubt, opinion may be divided about the utility and desirability of a thorough investigation into the causes of the bank failures by a joint body of official and non-official experts, but it is equally unquestionable that a strong feeling exists in the country in favour of such investigation. In view of that feeling it would have been wrong on our part not to press this matter in this Council. The measure of support that Hon'ble Members have accorded to the Resolution shows clearly that, however, inexpedient a commission at this stage might appear to Government, it is demanded by a large section of the public whose wishes are entitled to sympathetic consideration. The Government decision will naturally cause some amount of public disappointment. While I freely admit that cautiousness in this matter on the part of Government is not altogether groundless, the reasons advanced for their present attitude of *non possumus* appear to me far from convincing. An exaggerated idea of the scope and purpose of the pending liquidation proceedings seems to have overshadowed all other considerations, and the material point has been missed that liquidation courts, however competent from their intimate knowledge of some of the facts, are obviously unable to suggest a constructive scheme of protective legislation such as the bulk of us want.

"Sir, my main object in bringing forward this Resolution was to make it clear that the reply given by the Hon'ble Mr. Clark to my question on the subject had not given satisfaction to the public. But as I find Government are still determined to wait, and as the appointment of a Committee is only a question of time, as stated by the Hon'ble Mr. Clark in his reply, I think it will not be wise on my part to press this Resolution."

The Resolution was, by permission, withdrawn.

RESOLUTION FOR LEVYING LOCAL RATES AND CESSES ON PERSONS IN RURAL AREAS WHO ARE NOT AGRICULTURISTS.

The Hon'ble Rai Sri Ram Bahadur :—"Sir, I beg to move the Resolution which runs in these words :—

That this Council recommends to the Governor General in Council that the Government of the United Provinces of Agra and Oudh and of such other provinces as the Government of India may consider proper be invited to express their opinion on the advisability of extending the principle of levying a portion of the local rates and cesses on persons residing in rural areas who are not agriculturists but carry on other professions or trades.

"The inhabitants of rural areas may generally be classified into (1) landholders, (2) agriculturists, (3) money-lenders, dealers in grain, shop-keepers and tradesmen, and (4) artizans and labourers.

"In the United Provinces of Agra and Oudh the whole burden of paying rates and cesses has always fallen on the first two classes, *i.e.*, on the people connected with land. The agriculturists pay rent to the landholders and the latter pay to the Government, along with their instalments of Land Revenue, certain percentage out of those rents in the shape of rates and cesses. These rates and cesses, combined with some local incomes and supplemented by contributions from the provincial funds, constitute, for each district, what is called the District fund. This fund is spent by District Boards chiefly on—

(a) the construction and maintenance of public roads and other means of communication;
(b) the establishment and maintenance of institutions for giving medical relief;
(c) the establishment and maintenance of schools, either wholly or by means of grants-in-aid, and the construction of school houses and boarding houses; and
(d) the construction and repair of wells, tanks and other works for the supply of water and the carrying out of other sanitary measures.

"All classes of the rural population, without any distinction, get the benefits accruing from the objects on which the proceeds of rates and cesses are spent. Roads and other means of communication afford facilities for the import of goods and export of grain and other local produce. The village tradesmen, shop-keepers and dealers in grain take advantage, to a larger degree than others, of the facilities afforded by the improvements of means of communication. They and the money-lenders receive medical relief in the same way as other classes of rural population. The children of this class of people are taught in the village schools, rather in larger numbers, than those of the other classes. With the exception of those who are assessed to pay income-tax—and the number of such assessees is comparatively inconsiderable,—the rest of the individuals falling in this category do not pay any tax and do not contribute anything towards the expenses incurred by the District Boards. These expenses come, to a very large extent, from rates and cesses paid solely by classes connected with land.

"It is not the object of this Resolution to touch those classes of rural population who are artizans and labourers and whose earnings are very small and who, in the majority of cases, have very precarious means of living and are thrown out of employment when famine and scarcity make their first appearance. But it will be an act of justice if Government is pleased to take steps that the money-lenders, shop-keepers, dealers in grain and tradesmen, who pay no tax at all and have the means of paying it, be made to contribute a portion of the money spent on objects from which they derive benefits equally with the landholders and agriculturists. The laws at present in force impose upon landholders and agriculturists alone the liability of paying rates and cesses.

"The main object of this Resolution is to draw the attention of the Government of India to the fact that the classes connected with land alone have to pay the taxes which are spent on objects whose benefits are enjoyed equally by the rest of the village population, and that there are persons among the latter classes who though capable of contributing towards these expenses have remained exempt all along. The Government as an act of justice should take steps to make these people also pay their proper share of the expenses.

"If, on the Government decides to impose taxation of the kind suggested in the resolution relief will be possible to agricultural classes by lowering the high incidence of taxation in the shape of rates and cesses. The Government will have to consider whether opportunity should not be taken of giving partial relief to the landed classes by reducing the rate of cesses *pro tanto* to the amount which may be realized by the introduction of the proposed change into the system of taxation.

"In this connection with your permission, Sir, I beg to make the following remarks. It is the classes connected with land who have borne in the past the principal share in the increase of taxation. It is these classes who suffer most grievously from famine—a calamity which has now become of frequent occurrence.

"A study of the history of taxation on land in Northern India shows how the burdens on classes connected with land have been increasing from time to time. In the closing years of the rule of the East India Company, Lord Dalhousie laid down, for Northern India, the salutary rule of fixing the Government demand at half the actual rental. Very shortly after

the assumption of the Government of India by the Crown the necessity to increase the taxation of the country was felt by the Government. When Lord Lawrence became Viceroy he found the finances of the country in a most unsatisfactory condition on account of the very heavy cost incurred by the Government in suppressing the mutiny. He endeavoured to distribute the burden of taxation by imposing taxes on trade as well as on land. But his endeavour in the trade was at that time vetoed by the then Secretary of State for India.

"Though subsequently an income-tax with certain limitations was imposed but it was repealed after a short time. Then experiments were made to levy license-tax on trades and professions, but these experiments did not prove successful. It was not until the year 1886 that the income-tax was imposed as a permanent tax and it is in force now.

"Lord Lawrence's successor Lord Mayo, when introducing his famous Decentralization Scheme of 1870, allowed the provinces to impose new cesses on land in addition to Land Revenue, in order to make up the deficiencies in the allotments made out of the general revenues to the different provinces and the estimated provincial expenditure. In 1871, in the provinces of Agra and Oudh, in pursuance of that policy, new rates were imposed.

"In 1878, the late Sir John Strachey, who then held the portfolio of Finance, created the so-called Famine Insurance Fund and a further rate at Re. 2 per cent. on the revenue was imposed. Later on a patwari cess was also imposed. All these rates and cesses remained in force for many years and use to be levied in full from the classes connected with land. It was not until 1905 that the Famine cess was repealed in Lord Curzon's time and the patwari rate was abolished in the year following, i.e., 1906 in the time of Lord Minto. The landed classes are very grateful to the Government of India for the abolition of these rates and cesses. But since then no further relief has been given to them. They have been appealing from time to time to the Government to relieve them of the cess imposed on them to meet the expenses of rural police, and they had been looking forward with great hope that they would be placed on an equal footing in this respect with the Municipalities by being relieved of village police charges. But it is a matter of great regret that their hopes have not been realised, and the Police cess regarding which an announcement was made in the Financial Statement in March of last year was abolished in name only. The sum formerly spent on village police has now been transferred to the District Board fund, and the liability of the landed classes to pay the rate, though in another shape, remains the same.

"The request contained in the resolution which I have the honour of moving is a very moderate one. It simply asks the Government to invite the opinion of the Government of the United Provinces of Agra and Oudh and of such other provinces as the Government of India may consider proper on the advisability of levying a tax of the same kind as the local rates and cesses on persons other than landholders and agriculturists residing in rural areas and carrying on other professions or trades and who though possessing means do not pay any tax whatsoever.

"With respect to other particulars, I beg to submit that the Local Governments when submitting their opinions on the subject will be in a position to estimate the amount which the tax might bring in their respective provinces, the number of persons from whom the tax is likely to be collected, and the method to be adopted, and the machinery to be employed for collecting the tax.

"With these remarks I beg to move the Resolution."

The Hon'ble Raja Kushal Pal Singh:—"Sir, I rise to support the Resolution which has been so ably moved by the Hon'ble Raj Sri Ram Sahib. After the mutinies of 1857 an immense increase of expenditure took place; their suppression and the restoration of order involved an addition of more than £42,000,000 to the public debt; there was hardly a branch of the administration which was not more or less re-organised, and demands arose for every sort of improvement. The revenues were insufficient, and the financial difficulties of the Government were serious. The imposition of an income tax by Lord Lawrence called forth the vehement indignation of the trading and mercantile classes. Adopting the policy of least resistance, Lord Lawrence's successor, Lord Mayo, imposed cesses on land to be paid by the voiceless class of agriculturists. This was done in utter violation of the half-rental rule introduced by Lord Dalhousie. The income derived from the cesses is spent on rural police, district roads, district dâk, village education and sanitation. Landholders who pay cesses are not the only people who use roads and benefit by schools, dispensaries, post-offices, etc.

"The money-lender is a well-known figure in every Indian village. In his 'Administrative Problems of British India' Mr. J. Chailley says—'the village money-lender is ordinarily a dealer in produce. He sells grain, sugar, condiments, and spices and he buys sugar-cane, wheat, rice, and millet. At present, at any rate, the most prosperous class in India are the money-lenders. Recent inquiries show that in the United Provinces 73 per cent of the lands of the cultivators are under mortgage, and that three-quarters of the ryots owed more than a year's rent. The average rate of interest was nominally 25 per cent., but it was really greater, since it was calculated for each year on the amount due at its commencement, without taking into account payments made during its course. The money-lender sends in his account after the harvest, and is paid in kind, allowing for the crops at such prices as seem good to him. In such circumstances property is not secure, and those who have money hoard it.'

"In rural areas non-agricultural classes, especially the money-lenders referred to above, make more use of these public works than the agricultural classes, but pay nothing for these facilities provided at the expense of poor agriculturists. There is no reason why these non-agricultural classes should live and flourish by deriving full advantage from them without contributing their share to the taxes borne by agriculturists alone in the shape of cesses.

"The following quotation from the late Lord Salisbury's despatch shows the desirability of lightening the burden of taxation on land :—'So far as it is possible to change the Indian fiscal system, it is desirable that the cultivator should pay a smaller portion of the whole national charge'

"A perusal of the majority of assessment-statements prepared by settlement officers will show that the Government revenue is not usually calculated on the amount of rent which the land-holder actually gets, but on the aggregate assets made up of actual rents paid by the tenants, possible rents assessed on rent-free grants and on lands considered as let on favourable rates of rent and *Seeree* or *Sayar* income. Although the proportion of the revenue demand to the rental demand is 50 per cent. yet landholders pay cesses in addition to land revenue which amount to 10 per cent of the latter. The reports of the Court of Wards of the United Provinces will show that the charges of management fall, at about 8 per cent. on the gross income of the estates. The landholder does not generally realize the whole of the rental demand from his tenants. The amount of rent which remains uncollected is about 5 per cent.

"The figures given above show that the average net profits of landholders even in the best managed estates are above 30 per cent. of the rental demand. The landholder has to meet his own expenses, those of his family and of other persons dependent upon him from the net profits left to him. This margin is not sufficient in the generality of cases, especially in the case of small landholders, to leave any thing for effecting improvements on their estates or for meeting the strain of calamitous seasons. It is, therefore, most necessary in the interests of agriculture that the burden on land should be lightened in the manner indicated in the Resolution before the Hon'ble Council.

"India is pre-eminently an agricultural country. Of its total population, 72 per cent. are engaged in pasturage and agriculture. In a country like India, the main industry of which must for all time be cultivation, the agricultural community must form the back-bone, the very pith and marrow, of its vast and multitudinous population. 'The nation dwells in the cottages' is the memorable utterance of England's great orator. Any steps taken in the direction of mitigating imposts upon the cultivating classes will conduce to the well-being of the Indian nation. I therefore accord my cordial and whole-hearted support to the Resolution before the Hon'ble Council"

The Hon'ble Sir REGINALD CRADDOCK :—"Sir, my Hon'ble Colleague the Finance Member will of course answer this Resolution on behalf of the Government, but I desire to make a few observations to the Council on this subject, because it is one that has for a long time interested me very closely. When I was Chief Commissioner of the Central Provinces I sent up a Bill to the Government of India to create means for raising local taxation for local purposes, and though I am largely in sympathy with the Hon'ble Mover of this Resolution on the point that non-agriculturists do not contribute for these local purposes their fair share, yet at the same time, as I shall explain, I cannot follow him when he expresses a desire that the agriculturists should be relieved of part of the cesses, the burden being thrown on his non-agricultural fellows. I was very anxious when in the Central Provinces, to develop local self-government on sound lines as far as it is possible. In municipalities there has arisen in the course of the last 25 or 30 years a real sense of civic responsibility.

"The people there are themselves responsible for voting the taxes that they impose and for collecting and spending them. In the case, however, of district and rural boards, this incentive to responsibility and to keen interest in management is to a very large extent lacking. The cesses at present are assessed along with the land-revenue; they are collected by the revenue officer and they go into the capacious maw of the Sirkar, and to the ordinary villager it matters not what happens to them afterwards; he does not follow their subsequent history. They are credited afterwards to the district funds by book transactions, and there is nothing so far as the rural public are concerned to distinguish those cesses from any other grant or contribution that the Government may place at their disposal. Now this sense of responsibility and reality in the management of rural and local boards is very often sadly deficient. When I was in the Central Provinces my efforts were always concentrated on trying to decentralize as far as possible from the Government to the district board and from the district to the rural boards in order to create the very sense of responsibility to which I am referring. Accordingly, and in [illegible], I sent up a proposal in the shape of a draft Bill by which the cesses themselves [illegible] between a certain minimum and a certain maximum, and it might [illegible] to say, if the district board felt that it ought to raise something more for schools [illegible] any other purpose, it could do so by imposing one pice in the rupee or half a pice [illegible] something of that kind on the land-revenue. This would give them the responsibility they would have no pressure from Government; though of course they would require the [illegible] of the Government. The initiative should come from them; and they would thereby be taxing themselves, and taking a much more lively interest in these cesses than would otherwise be the case. That is what my proposals were as far as regular cesses were concerned, which are levied primarily on land. But I also desired to supplement this by small local rates collected in villages or groups of villages, and imposed there by the people concerned on the initiative of the district board or with their sanction, such rates for instance as a small school rate to meet the expenses of the village school; and I fully agree with what the Hon'ble Mr. Sri Ram has said about the way in which non-agricultural people in villages do not pay their fair contributions for this purpose. I know a village of 4,000 inhabitants; in the village school there are

130 boys; out of these over 90 were sons of non-agriculturists; there remain about 40, sons of agriculturists. The parents of those 90 pay only a very nominal fee of one anna a month which is levied in the Central Provinces, whereas the land-holding interest at all events does contribute towards the education cess, although the parents of the 90 no doubt are probably better off on the whole than the parents of the 40. But although I am perfectly willing to concede the point that the non-agriculturist does not pay enough, or in fact anything at all in many cases I am not willing to concede the point that the agriculturist pays too much. I think that when, for purely local purposes, money is raised by himself, assessed by himself, collected by himself, and spent by himself, each man must take his share as an inhabitant of the village. Let us take a small municipal town. There, the cultivator, if he is a resident of the town, pays the municipal rates like everybody else. If you go to a township on a lower scale, which goes by the name of 'notified area' in the Central Provinces, and by other names in other provinces, there again the agriculturist is viewed as a householder; if he is well enough off to pay a tax, he pays it; if he is not well enough off, he does not pay it. The Bania would probably pay much more; but if you had a very well-to-do ryot who was really quite as well off as the Bania, there is no reason why the ryot should not pay his share as well; and in the Central Provinces particularly there is every reason why the ryot should contribute; because it is not correct to say that he pays a penny to these cesses. Rents there are fixed entirely by the settlement officer and by Statute. They are simply based on the rental value of the land that he cultivates and they take no account whatever of the cesses. The cesses fall upon the landlord entirely, and he has no means of passing them on to the tenant. The tenant does not pay the cesses and therefore if we were to have any such local taxation as I have indicated in the Central Provinces, the ryot would have to pay just as much as anybody else; and I think it would be a very sound thing if he did. Another point is that although a ryot or landlord may derive a good part of his income from land, he may also at the same time be engaged in lending money or grain, or in dealings of other sorts, and it is quite unjustifiable to exempt him, in respect of that mode of income, from contributing his mite to a village school or for any other local purpose. It is not exempted in municipal towns or in these minor municipal organizations which pass under various names in various provinces; but, what I would suggest, if I were introducing or recommending any form of legislation of that kind, would be that in the area, a village or group of villages, in which it was determined by the people themselves that a punchayat, or any other local body that might be organized should collect a little money for local purposes, that in that area every person, whether landlord, tenant, or any one else, should be valued at a certain assessment according to his total means. That being so, I would, in the case of non-agriculturists, exact the full amount, and in the case of the agriculturist, I would deduct from his assessment any sum which he could show that he had already contributed to rates and cesses. That would be the general line of proposals which will have my sympathy; and I think they are sound. But the great principle which I would advocate would be that no taxation of this kind should be imposed at all by the Imperial Government or even by the Provincial Government. It should be imposed if at all by the district boards themselves and by these smaller bodies, in villages and groups of villages, that may come into existence. All that is required really is to provide in the enactments dealing with local self-government power to these bodies to assess these rates, if and when they so desire. If the local feeling in favour of this sort of taxation was not there then nothing would happen; directly it arose, and directly public opinion justified the raising of small sums for local expenditure, there would be the power there. These are the lines which I think would be sound. I am speaking for myself, and I do not bind my Hon'ble colleague the Finance Member, nor do I say that what would be sound in one province would be so sound in another. I think that these lines would be sound in the provinces that I know, and possibly there may be other parts of India in which they may also be practicable. Provided that there is a real local option in this matter, I do not think any harm can be done by this power."

The Hon'ble Mr. SUBENDRA NATH BANERJEE:—"Sir, I think there is some little difference between the speech of the Hon'ble the Home Member and the Resolution which has been placed before us this evening. The Hon'ble the Home Member in his speech outlined a scheme of further local self-government; I think many of us would be in sympathy with that scheme; I think it would be something like union committees consisting of groups of villages with power to tax for local purposes in which agriculturists and artisans are to be included. I believe that is the sum and substance of the Hon'ble the Home Member's speech. My friend, the Hon'ble Mr. Sri Ram, however, wants something different, he wants that the cesses which are now levied upon the landowning classes should be distributed among the artisan classes and that relief should be given to the landowning classes and agriculturists. I believe that is the sum and substance of my Hon'ble friend's motion. I always view with suspicion any proposals suggesting an expansion of the area of taxation, I think the effect of my friend's suggestion if carried out, would be that, whereas the artisan would be taxed, the agriculturist would have no relief whatsoever, the agriculturist would continue to pay the same taxes as before and at the same time the artisan would be further taxed. I am confirmed in this view by the observations which fell from the Hon'ble the Home Member. I think he said that the artisans ought to be taxed, but that the money which is taken from the agriculturists should continue to be taken for various rural purposes. Therefore the load of taxation will not in the smallest degree be lightened, it will be added to by the imposition of fresh burdens. The Hon'ble the Home Member suggests that this should be done in the interests of local self-government, that is a very broad question and I have very great sympathy with it, but the proposal regarding the extension of local self-government is quite a distinct proposal from that which has been outlined by my Hon'ble friend,

Rai Sri Ram Bahadur. Well, Sir, with reference to this matter, perhaps there can be no harm if it were referred to the Local Governments for an expression of their opinion, but I feel convinced that if is bound to give rise to considerable agitation in all the provinces if proposals of this kind are suggested. It is for the Government to decide whether it should accept the recommendation or not, but I think my Hon'ble friend is mistaken if he imagines that the effect of his proposal would be to lighten the burden of the land-owning classes by an equitable distribution between the land-owning classes and the artisans. I believe the artisan will be burdened with fresh taxation and the agricultural classes will obtain no relief. Whether they ought to be taxed is another matter independent of the proposal of my Hon'ble friend."

The Hon'ble Mr. RAMAYINGAR:—"Sir, the Resolution has a special interest for me as there is already a proposal before the Madras Government for the imposition of a surtax on land for increasing the resources of the local bodies. The Hon'ble the Home Member's remarks seem to proceed upon the assumption that the Hon'ble Mover means that the agriculturist should be exempt from taxation altogether. That does not appear to be the intention of the Mover. He suggests that in addition to what he is paying there should be taxation on other professions. Increased taxation upon land would be against the declared policy of Government. In March 1912, the Hon'ble Sir James Meston, speaking on behalf of Government on the Resolution about the resources of local bodies, observed: 'If it has been a sound policy on the part of the Government of India in the past to lighten the taxation on the land, it cannot hardly be sound policy to allow local bodies to increase it.' In Lord Curzon's celebrated Resolution on the Land Revenue Policy of the Government of India, it is definitely laid down that the cesses upon land should be within the limit of 6¼ per cent. of the land revenue. There is hardly an area in India in which this maximum is not reached, while in many parts it is exceeded. An increase in the burdens upon land is thus beyond the pale of practical politics. It can only be effected by the abandonment of the declared revenue policy of Government and attended by hardship upon the agricultural classes. But the problem of additional resources for local boards has to be solved; some solution must be found soon. It is a generally accepted fact that the resources of rural boards are inadequate and must be increased without delay. We are therefore forced to view with favour the alternative principle of rural taxation suggested in the Resolution. It has the sanction not only of authorities on taxation, but of the Decentralization Commission. Mr. Armitage-Smith, in his inspiring little treatise on *taxation*, observes: 'Again manufacturers, traders, shopkeepers and farmers all benefit by improved roads, thoroughfares, drainage and other measures which render their markets accessible, their expenses are diminished and their business increased; and for these advantages they should contribute to the cost of local developments.' The Decentralization Commission, on a review of the whole situation, came to the sound conclusion that, taking the cess upon land at one anna in the rupee on the rent value, rural boards should have no power to tax land, but with this exception, we should allow rural boards to levy rates and fees at their discretion within the limits laid down in the various Local Board Acts."

"These rates and fees must accordingly be levied upon the non-agricultural population of rural areas. The principle now advocated by the Hon'ble Mover has thus the sanction of authority. The Resolution therefore deserves to be supported by Hon'ble Members. At present this non-agricultural section of the rural population contributes little or nothing to the local funds. There is the further reason for support in that the recommendation at present is only for the ascertainment of the views of Local Governments on the points raised. The resolution is thus unexceptionable both in principle and form, and I heartily support it."

The Hon'ble Sir GANGADHARA CHITNAVIS:—"Sir, the Resolution raises a question on which a good deal may be said on both sides. It is undeniable that the local bodies almost everywhere want more funds for rural improvement; at the same time it has been generally acknowledged that any surtax upon land is neither expedient nor possible. The question has therefore been debated more than once and by more than one experienced administrator whether local bodies should not have the power to impose special taxation upon the people to carry out a reasonable programme of improvement. A special drainage tax, an education cess, a railway cess and other cesses have been suggested from time to time. There may be some force in the contention that the well-to-do section of the non-agricultural section of rural population does not contribute its due share to the resources of local bodies for services rendered for their convenience as for improving the amenities and comforts of life. The view that a scheme of special taxation upon non-agriculturists may prove oppressive may still further press down village industries is equally sound. It is a question of additional taxation, and many feelers of village economy must be considered along with the principle of theoretical equalisation of incidence of taxation upon all sections of the community. I know special taxation of non-agriculturists is gaining favour. In the Central Provinces, the Hon'ble Sir Reginald Craddock as Chief Commissioner as he has himself just stated, recommended such taxation powers to the District Councils, and the principle is embodied in the local Self Government Bill which will be the first legislative measure before the new Provincial Council. But the fact must not be missed that, the rural traders and artizans are not always a prosperous class especially in these times when the tendency is generally to leave villages and congregate in towns where the amenities of life are much greater. Their profits have been cut very fine. Even the village *Sowcar* has little now in the shape of profits. Many causes like co-operative credit societies, etc., have contributed to this result. There is also the fact that a number of people pursue both agricultural and non-agricultural occupations. These are already sufficiently taxed, because in their case the Settlement Department imposes a special scale of rents. Their rents are enhanced at every revision of land-revenue far more than the rents of purely agricultural people. The non-agricultural trade is thus in a manner already

taxed. Any unusual addition to the existing tax will obviously be unduly onerous in such cases both to the agricultural and non-agricultural community. The need for a cautious advance will thus be clear. The principle I approve, but the taxation must be carried out in each case after the most careful consideration of local conditions. And there is room for doubt if the necessary care and circumspection will uniformly distinguish the proceedings of the local bodies, and if the assessment will not prove in the end more oppressive than productive in some cases. But the present motion being for elucidation of the views of the various Local Governments, I support it. I think much light will be thrown on this difficult problem in the course of the inquiry suggested."

The Hon'ble RAJA SAIYID ABU JAFAR OF PIPRIH:—"Sir, the Resolution proposed by my Honourable friend regarding the advisability of levying a portion of local rates on non-agriculturists residing in rural areas and asking the opinion of the Provincial Governments in this behalf is one for which it is hardly necessary to advance any very lengthy arguments. All of us feel that the health and primary education of the rural areas require to be improved, and the burden of agriculturists need to be lightened. Any amount of money could be profitably spent on these counts. The number of dispensaries of any system of medicine, *Ayurvedic*, Unani, or English and even of private practitioners in such areas, is very small. Sanitation in most places is attended to only cursorily and in a very small portion of the smaller towns or villages. Schools are also very few. The lighting of such places is generally neglected. Most of these defects are due to the want of funds in the hands of the district boards. The district boards have large areas to administer, and the money in their hands comes only from the rates imposed upon the landlords who are already too much over-burdened with various demands. The necessary improvements must stand still for want of money. Therefore any legitimate taxation by which the condition of the areas administered by the local boards could be improved, should be welcome to all who want to see the sanitary and the educational advancement of the country. The thousands of non-agriculturists who live within this area and who as a matter of fact as money-lenders, dealers in grain, tradesmen and shopkeepers earn a good deal out of the necessities of the agriculturists should be asked to contribute rateably; not that they should help the agriculturists by whose exertions their wealth is generally produced, but because as inhabitants of these places they also partake of all the benefits of the taxation that is laid only upon the agriculturists' landlords. Some of them, due to their wealth and status, derive even greater advantages.

"I have no doubt, Sir, that when the matter is referred to the Government of the United Provinces, and to other Local Governments as well, they would be glad to suggest a scheme that would meet with the necessities of the situation."

The Hon'ble SRIJUT GHANSYAM BARUA:—"Sir, I must say, I am sorry, that I have not been able to reconcile myself to the principle which has been laid down by the Resolution that has been moved. It becomes a necessary consequence of social existence that we should all contribute more or less reciprocally to the service of one another. The Honourable Mover's intention no doubt is to see more fair treatment in the matter of these taxes, and he seems to think that there is no fair contribution made by the non-agricultural people living in rural areas, corresponding to the taxes that the agriculturists pay for the upkeep of roads and communications and for sanitation, water supply, village education and similar matters. The first difficulty I find, Sir, is that it will be extremely difficult to enunciate any sound principle upon which the proposed taxation could be imposed. The local rates and cesses are, I think, really indirect charges on the land, and they vary according to the quantity of land held by any individual whether for agricultural or other purposes; so we should not, in the first place, think that local rates and cesses are particularly agricultural taxes. Of course it unfortunately happens that the agricultural classes have to pay the most of it as a necessary consequence of their having to depend more upon land than other people have to do. As they have to derive all their profits from land so they pay the extra charge on them, and other people who depend upon sources other than agriculture pay taxes towards which the agricultural people do not contribute. If we come to any other corresponding taxation upon other classes of people, I do not see what principle we could adopt. It could not be on population because we must admit that even in large municipal areas there is a large class of the population to whom we have to give a supply of water and some other things gratis. In all large municipal towns there are pipes from which the poorer classes draw water without payment, and the same rule would hold with regard to rural population. There may be many people who are unable to pay anything for water supply, and still it will be the duty of the village corporation to see that these do not starve for water. Then there is another and better class who make their profits from trade or merchandise. If their profits are of any magnitude, this class generally pay income-tax; if their profits are small, they escape both from the payment of income-tax as well as from the payment of the local taxes, and that is the class which, I think, my Honourable friend moves should be effected. This class of people living in villages are, in the first place, not numerous, and their existence in the villages is necessitated by the necessities of the village. If they were not wanted by the villages, they would not at all be there, and if they are there because the villages want them, it is for the sake of the villages that they are there, and it is for the villages to contribute to their conveniences and comfort. If we go to fix a tax on them on any other principle of taxation, then there will be a great conflict with the principle applied to agricultural classes. As some of my friends have pointed out, there are among the agricultural classes and families people who take to other pursuits and earn money otherwise. If a man holds one acre of land and pays a small local tax on that acre and also cultivates it, he is an

agriculturist with regard to that acre of land; if the other members of his family are employed otherwise, I think that family will be saved from other contributions because it happens to contribute a little to the land tax. There may be similar differences with regard to the income and property of the other people also. Supposing we have a merchant who owns a bit of land and has a house on it and makes a profit of Rs. 10,000, and we go to assess on his income, he will at once plead that he pays the local rate, however nominal it may be. The number of people who actually have the use of water and other supplies met by the rural boards may in his family be much in excess of some other merchant or trader who only perhaps earns Rs. 500 a year but pays no local rate and holds no land; how are we to make a distinction between these two? If we go to take income-tax or a valuation of income as the basis, I think those people will at once say, 'subject the agriculturist also to the same principle;' for although the agriculturist may as such earn amounts for which he would otherwise be liable to income-tax, he escapes the payment of income-tax for his being an agriculturist. Why should then the merchant not say 'because I pay income-tax I should be exempted from paying local rates and cesses?' Similarly with regard to an assessment on the basis of property, objections will not be wanting. We could not possibly adjust any principle which would apply to all classes without some reason for objection being raised by the others, and therefore I think the land basis can be the only safe basis for any taxation for the rural boards so far as the Government may be prepared to accept. Of course in any special local area if the civic duties of the people themselves incite them to make any contributions, they will be welcome; but on any other enforced principle I think it will be very difficult to make a stand.

"In these days when we are supposed to be coming into a greater sense of civic duties and responsibilities, these differences are expected to be more waived than pressed upon, as all people have more or less to make a contribution to the service of others, while the others in a similar manner reciprocally serve them. These people, agriculturists, do not pay income-tax and other taxes which other people like traders may pay; perhaps they pay income-tax, or they contribute more to telegraph funds or stamps and registration and so forth. In some way or other they compensate for the rates and cesses paid by agriculturists, and therefore I do not think we should particularly come down upon these people with vengeance simply because they are not paying some local taxes as a contribution towards village necessities which are kept up by local rates and cesses. It would be rather better for us to hold that these people are necessary for the service of the village people, they are there simply because they are wanted and they are things like roads and other things which are necessary for the village people and which have to be kept up at their cost.

"I am sorry I have to record my dissent to the Resolution moved even though it asks simply that the opinions of the local Governments be collected with regard to this point. On the face of it, I think, the principle is so undesirable that I do not recommend the Resolution even as it stands, as the local Governments have work enough to do and should not be saddled with any additional work from which clearly no useful results can be expected."

The Hon'ble MAHARAJA RANAJIT SINHA OF NAGHPUR:—"Sir, if I have understood my friend the Hon'ble Rai Sri Ram Bahadur properly his idea is that in municipal areas all persons have to pay for roads and water but within the rural areas only the agriculturists are to contribute for the roads, sanitation, education, etc. Persons whose income is more than Rs. 1,000 have to pay income-tax, but those whose incomes are below Rs. 1,000 are neither to pay the rates nor the income-tax, and they enjoy the benefits of the roads and sanitation without any taxes. My friend's object is perhaps that the amount required for the purpose of roads and sanitary improvement should be distributed amongst the agriculturists and other persons who do not pay income-tax. But, Sir, personally I am not in favour of the extension of any taxation, and as my friend on the right has observed, if we are to accept the Resolution, the result will be that the agriculturists will have to pay the taxes as they are paying now, and over and above that the other people will also be taxed. Of course there is some justification in it as I do not see any reason why these persons should not contribute.

"The Honourable the Home Member has said that the local bodies should have the power to levy taxes for local purposes. At least in Bengal there are union committees who have the power to levy such taxes for the purpose of village improvements, and I think that system may also be extended to other Provinces if that is desirable. But as regards the question which my Honourable friend has raised, if the agriculturists are not relieved, I think the object which he has in view will not be fulfilled, and so I am not in a position to support the Resolution."

The Hon'ble SIR WILLIAM MEYER:—"Sir, there was once a very eminent financial official in England who, I regret to say, got so absorbed in his official duties that he rather forgot his religious studies. A friend once remonstrated with him about this and persuaded him to take up a book which he had long neglected, the New Testament, and to begin with the Gospel of St. Luke. A day or two afterwards the official said to his friend, 'I have followed your advice, and I am extremely glad I did so; that is a magnificent book, and here is one passage in it which I have already seen, and which bears the marks of plenary inspiration.' The friend was rather curious and asked what passage he referred to. He said 'that beautiful text which commences chapter II.' And there went forth a decree from Cæsar Augustus that all the world should be taxed.' Well, Sir, on such a topic I may perhaps be supposed to have some kindred feelings with the man in England whom I may venture to call my eminent colleague. Certainly my heart leaped within me when I first saw this Resolution. Here, I thought is a Resolution which for once in a way, instead of asking the Government to remit taxes or to give doles or to do this, that or the other, proposes an increase of taxation. I was

also very gratified by the fact that it did not propose the appointment of a commission or a committee. It took what has now become quite an original course in the Council; it suggested that the Government of India should venture to act for themselves without the committee or commission machinery. However my glee was a little damped when I listened to the excellent speech of the mover, because I found that it was no longer a question of all the world being taxed, but he merely wanted a re-adjustment of taxation. Well, as regards such a re-adjustment he has raised an extremely difficult and complicated subject. Of course in general principles one may well admit that it is not very fair that the whole burden of local administration should practically rest on the agricultural classes. At the same time as another speaker very aptly pointed out, if the agriculturist class do pay the bulk of the local taxes, they also form the bulk of the population. Further, the Government have gradually removed certain burdens which rested on the agricultural classes; the famine cesses have been taken away from my Hon'ble friend's Province, so has the *patwari* cess.

"I won't go into the vexed question of the incidence of Land Revenue, beyond observing that it has been very clearly shown that the Government do not take nearly as much in the shape of land-revenue as they used to do in the past generation, and as they might do now according to their own settlement principles.

"Then we come to the difficulties arising from my Hon'ble friend's proposal. He says, as I understand, 'I do not want to raise a larger total revenue, but I want Peter, the agriculturist, to pay less and Paul, the sowcar, or whatever profession he exercises, to pay more.' Well, I say that involves very complicated questions. They are questions that have been discussed for a long time in England. Some years ago the late Unionist Government adopted the remedy which is so dear to some of my non-official colleagues here, they appointed a Commission presided over, I think, by Lord Balfour of Burleigh, to discuss the incidence of taxation in local areas. That Commission took a great deal of evidence and made a very able report and nothing has been done.

"The difficulties in this country would be practical: how are you going to get your alternative sources of revenue? That the District Boards cannot afford to see their total revenue diminished is, I think, perfectly clear. On the contrary, and I think I may say, with the unanimous approval of this Council and of preceding Councils, the Government has helped them maternally of late years, commencing in Sir Edward Baker's time, by giving a large contribution from Government, proportionate to the amount collected by the land cess, and ending with the last budget, in which the proceeds of certain cesses were handed over to the District Boards instead of being used by the Provincial Governments. So that I think it may be agreed that the Boards cannot afford to forego revenue if we lighten the burden of the agriculturist. Well, what are the ways in which they can get further revenue? It is a possibility that may have occurred to some members that just as land cesses are to a large extent determined by the amount of Land Revenue paid, so those who pay income-tax should contribute an additional fraction of this to local requirements. Well, at first sight, that seems quite a nice and excellent proposition. But look a little further. The great bulk of the income-tax is paid in municipal or semi-municipal areas, and we are talking here of rural areas. When you take rural areas proper, the balance available from the income-tax though it might still seem respectable if you take aggregate figures for India as a whole, would dwindle down to perhaps a few hundred rupees when you come to a particular District Board. Then there are other possible methods. You might have a tax on professions and trades, such as exists in municipal towns in Madras; you might have house taxes, and so on: but all these methods, unless they were applied to what would be regarded as an oppressive extent, would raise very little money, and you would have to take a lot of trouble and would create a lot of discontent, for small results. It is an accepted canon of political economists that, in considering taxation, a statesman should have regard to the ease with which a tax can be collected and to the amount of discontent which it excites. Well, the land cesses may be said to be sanctified by custom. They are collected with perfect ease; in fact, as my Hon'ble colleague Sir Reginald Craddock has just shown, the agriculturist often does not realise that he is being collected at all. Any new tax, if imposed by the Provincial Governments on the advice of the Government of India, would, I think, raise acute discontent, and therefore, so far, I say 'let sleeping dogs lie.'

"Then there is another objection I have to take to my Hon'ble friend's Resolution. We are recommending things to the Local Government which, I think, ought to be in their sphere. I do not go so far as my Hon'ble friend Mr. Banerjea does in the direction of autonomy for the provinces, but in so far as the provinces have received powers, I am not going to be a party to encroaching upon these, and I regard this question of altering the terms of local taxation as one for the Provincial Governments to raise in the first instance, and not as one in which the Government of India should dictate or suggest to them.

"Then there is another side to the case, brought out in the very interesting speech of my Hon'ble colleague, Sir Reginald Craddock. Now, like the Hon'ble Mr. Banerjea, I am in considerable sympathy with these ideas, and I would ask the Council to note the difference in the spirit underlying such methods and that involved in the suggestion of my Hon'ble friend the Mover. My Hon'ble friend, the Mover, would like fresh taxes to replace existing ones, and would like these fresh taxes to be imposed from above. My Hon'ble colleague suggests what one might call 'local option' taxes—taxes which come from below, suggested often by the people themselves. There is an interesting practical instance of this

in the Punjab where, I understand, villages already have considerable funds called *Malba* funds voluntarily and informally raised by the people themselves and administered by the people themselves for useful local purposes. As the Hon'ble Mr. Banerjee so aptly remarked, that is a development of self-government; the system suggested in the Resolution would be represented as merely another form of the bureaucratic machine. Therefore, I say there is all the difference in the world between the proposal in this Resolution, which I cannot accept, and such proposals as the Hon'ble Sir Reginald Craddock has outlined. As regards the latter category, it is not for me now to express on behalf of the Government of India any specific view upon specific proposals. We are going to leave these things to the Local Governments. If a Local Government thinks fit to suggest to us that—as an entirely fresh measure, or it may be in connection with the modification for other purposes of its Local Self-Government Act—a cess in new taxes might be imposed at the discretion of District Boards and the like, we will give the matter our most careful consideration. The sanction of the Government of India would be necessary to such legislation, as would the sanction of the Secretary of State. But the views of the Local Government, especially if it appears that the Local Government is supported in this case by local opinion, would naturally weigh very strongly with us. Then the matter would, as my Hon'ble colleague has said, be left to the Local Boards themselves. The Local Boards would have the power in certain eventualities to raise rates up to certain limits. In so doing, they would bear in mind what were the general objects in view, and whether for the amount they gained it was worth while making this small impost.

"That is all I have to say on this subject. I cannot accept the Resolution of my Hon'ble friend, Rai Sri Ram Bahadur, for the reason that he has proposed what is, I think, an inexpedient thing—a complicated re-adjustment of taxation, and because he proposes that the Government of India should take initial action in a field where any proposals that result them should be those of the Local Governments and the people below them. I have already said, I think, sufficient to show that on certain proposals put in a different way the Government would keep a perfectly open, and I may even say a sympathetic, mind. Perhaps my Hon'ble friend, after hearing what has been said, may see fit to withdraw his Resolution. In any case I am afraid I cannot accept it."

The Hon'ble RAI SRI RAM BAHADUR:—"After what has been already said, I think I shall follow the advice of the Hon'ble the Finance Minister and withdraw the Resolution for the present."

The Resolution was, by permission, withdrawn

The Council adjourned to Friday, the 27th February 1914.

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

DELHI:
The 6th March 1914.

APPENDIX A.

[Referred to in the Answer to Question 6.]

Recorded annual admissions and deaths among prisoners in India from tuberculosis in 1903–1912.

Year.								Admissions.	Deaths.
1903	...	...	...	...	...	...	...	841	295
1904	...	...	...	...	...	...	...	1,016	355
1905	...	...	...	...	...	...	...	953	334
1906	...	...	...	...	...	...	...	980	363
1907	...	...	...	...	...	...	...	951	381
1908	...	...	...	...	...	...	...	704	256
1909	...	...	...	...	...	...	...	844	306
1910	...	...	...	...	...	...	...	803	293
1911	...	...	...	...	...	...	...	763	279
1912	...	...	...	...	...	...	...	769	281

(Republished by order of His Excellency the Governor in Council.)

W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

Acts of the Governor General's Council assented to by the Governor General.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 26th February 1914, and is hereby promulgated for general information:—

An Act to amend the Provincial Small Cause Courts Act, 1887.

ACT No. VI OF 1914.

IX of 1887. WHEREAS it is expedient to amend the Provincial Small Cause Courts Act, 1887; It is hereby enacted as follows:—

Short title. 1. This Act may be called the Provincial Small Cause Courts (Amendment) Act, 1914.

IX of 1887. Amendment of article 35, Schedule II, Act IX of 1887. 2. In article 35 of the second Schedule of the Provincial Small Cause Courts Act, 1887 (hereinafter called the said Act), the following amendments shall be made, namely:—

(1) After item (*i*), the following item shall be inserted:—

XLV of 1860. "(*ii*) for an act which is, or, save for the provisions of Chapter IV of the Indian Penal Code, would be, an offence punishable under Chapter XVII of the said Code."

(2) For item (*j*) the following shall be substituted, namely:—

"(*j*) for illegal, im proper or excessive distress, attachment or search, or for trespass committed in, or damage caused by, the illegal or improper execution of any distress, search or legal process."

Insertion of new article 43-A, Schedule II, Act IX of 1887. 3. After article 43 of the same Schedule of the said Act, the following article shall be inserted, namely:—

XLV of 1860. "(43-A) a suit to recover property obtained by an act which is, or, save for the provisions of Chapter IV of the Indian Penal Code, would be, an offence punishable under Chapter XVII of the said Code."

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 28th February 1914, and is hereby promulgated for general information :—

ACT No. VII of 1914.

An Act further to amend the Indian Telegraph Act, 1885.

XIII, 1885. WHEREAS it is expedient further to amend the Indian Telegraph Act, 1885 It is hereby enacted as follows :—

Short title. 1. This Act may be called the Indian Telegraph (Amendment) Act, 1914.

XIII, 1885. Substitution of new sub-section for section 1 (2), Act XIII, 1885. 2. For sub-section (*2*) of section 1 of the Indian Telegraph Act, 1885 (hereinafter called the said Act), the following shall be substituted, namely :—

"(*2*) It extends to the whole of British India, including the Sonthal Parganas and the pargana of Spiti, and it applies also to—

(*a*) all native Indian subjects of His Majesty in any place without and beyond British India,

(*b*) all other British subjects within the territories of any Native State in India, and

(*c*) all servants of the King, whether British subjects or not, within the territories of any Native State in India."

Amendment of section 3 of the said Act. 3. In clause (*1*) of section 3 of the said Act for the words "transmitting or making," the words "making, transmitting or receiving" shall be substituted.

Addition of further proviso and sub-section (*3*) to section 4 of the said Act. 4. Section 4 of the said Act shall be renumbered section 4 (*1*) and after the said sub-section the following proviso and sub-section shall be added, namely :—

"Provided further that the Governor General in Council may, by rules made under this Act and published in the *Gazette of India*, permit, subject to such restrictions and conditions as he thinks fit, the establishment, maintenance and working—

(*a*) of wireless telegraphs on ships within Indian territorial waters, and

(*b*) of telegraphs other than wireless telegraphs within any part of British India.

"(*2*) The Governor General in Council may, by notification in the *Gazette of India*, delegate to the telegraph authority all or any of his powers under the first proviso to sub-section (*1*)

"The exercise by the telegraph authority of any power so delegated shall be subject to such restrictions and conditions as the Governor General in Council may, by the notification, think fit to impose."

Insertion of new sections 19A and 19B after section 19 of the said Act. 5. After section 19 of the said Act the following sections shall be inserted, namely :—

"19A. (*1*) Any person desiring to deal in the legal exercise of a right with any property in such a manner as is likely to cause damage to a telegraph line or post which has been duly placed in accordance with the provisions of this Act, or to interrupt or interfere with telegraphic communication, shall give not less than one month's notice in writing of the intended exercise of such right to the telegraph authority, or to any telegraph officer whom the telegraph authority may empower in this behalf.

Person exercising legal right likely to damage telegraph or interfere with telegraphic communication to give notice.

"(*2*) If any such person without having complied with the provisions of sub-section (*1*) deals with any property in such a manner as is likely to cause damage to any telegraph line or post, or to interrupt or interfere with telegraphic communication, a Magistrate of the first or second class may, on the application of the telegraph authority, order such person to abstain from dealing with such property in such manner for a period not exceeding one month from the date of his order and forthwith to take

such action with regard to such property as may be in the opinion of the Magistrate necessary to remedy or prevent such damage, interruption or interference during such period.

"(3) A person dealing with any property in the manner referred to in sub-section (1) with the *bond fide* intention of averting imminent danger of personal injury to himself or any other human being shall be deemed to have complied with the provisions of the said sub-section if he gives such notice of the intended exercise of the right as is in the circumstances possible, or where no such previous notice can be given without incurring the imminent danger referred to above, if he forthwith gives notice of the actual exercise of such right to the authority or officer specified in the said sub-section.

Power to confer upon licensee powers of telegraph authority under this Part.

"19-B. The Governor-General in Council may, by notification in the *Gazette of India*, confer upon any licensee under section 4, in respect of the extent of his license and subject to any conditions and restrictions which the Governor-General in Council may think fit to impose and to the provisions of this Part, all or any of the powers which the telegraph authority possesses under this Part with regard to a telegraph established or maintained by the Government or to be so established or maintained:

"Provided that the notice prescribed in section 19-A shall always be given to the telegraph authority or officer empowered to receive notice under section 19-A (1)."

Substitution of new section for section 20 of the said Act.

6. For section 20 of the said Act the following section shall be substituted, namely:—

Establishing, maintaining or working unauthorised telegraph.

"20. (1) If any person establishes, maintains or works a telegraph within British India in contravention of the provisions of section 4 or otherwise than as permitted by rules made under that section, he shall be punished, if the telegraph is a wireless telegraph, with imprisonment which may extend to three years or with fine, or with both, and, in any other case, with a fine which may extend to one thousand rupees.

"(2) Notwithstanding anything contained in the Code of Criminal Procedure, 1898, offences under this section in respect of a wireless telegraph shall, for the purposes of the said Code, be bailable and non-cognizable. V, 1898.

"(3) When any person is convicted of an offence punishable under this section the Court before which he is convicted may direct that the telegraph in respect of which the offence has been committed, or any part of such telegraph, be forfeited to His Majesty."

Insertion of new section 20-A after section 20 of the said Act.

7. After section 20 of the said Act the following section shall be inserted, namely:—

Breach of condition of license.

"20-A. If the holder of a license granted under section 4 contravenes any condition contained in his license, he shall be punished with fine which may extend to one thousand rupees, and with a further fine which may extend to five hundred rupees for every week during which the breach of the condition continues."

Insertion of new section 25-A after section 25 of the said Act.

8. After section 25 of the said Act the following section shall be inserted, namely:—

Injury to or interference with a telegraph line or post.

"25-A. If, in any case not provided for by section 25, any person deals with any property and thereby wilfully or negligently damages any telegraph line or post duly placed on such property in accordance with the provisions of this Act, he shall be liable to pay the telegraph authority such expenses (if any) as may be incurred in making good such damage, and shall also, if the telegraphic communication is by reason of the damage so caused interrupted, be punishable with a fine which may extend to one thousand rupees:

"Provided that the provisions of this section shall not apply where such damage or interruption is caused by a person dealing with any property in the legal exercise of a right if he has complied with the provisions of section 19-A (1)."

Insertion of new section 26 A after section 26 of the said Act.

9. After section 29 of the said Act the following section shall be inserted, namely:—

Penalty.

"29-A. If any person, without due authority,—

(*a*) makes or issues any document of a nature reasonably calculated to cause it to be believed that the document has been issued by, or under the authority of, the Director-General of Telegraphs, or

(*b*) makes on any document any mark in imitation of, or similar to, or purporting to be, any stamp or mark of any Telegraph Office under the Director-General of Telegraphs, or a mark of a nature reasonably calculated to cause it to be believed that the document so marked has been issued by, or under the authority of, the Director General of Telegraphs,

he shall be punished with fine which may extend to fifty rupees."

Amendment of section 34 of the said Act.

10. In section 34 (*1*) of the said Act after the figures and word "18, sub-section (*1*)," the words, figures and letter "and section 19-A, sub-section (*2*)," shall be inserted.

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 28th February 1914, and is hereby promulgated for general information :—

ACT No. VIII OF 1914.

An Act to consolidate and amend the law relating to Motor Vehicles in British India.

WHEREAS it is expedient to consolidate and amend the law relating to motor vehicles in British India; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title, extent and commencement.

1. (*1*) This Act may be called the Indian Motor Vehicles Act, 1914.

(*2*) This Act, except Part III thereof, extends to the whole of British India, including British Baluchistan, the Santhal Parganas and the Pargana of Spiti. Part III extends in the first instance only to the Provinces of Madras, Bombay, Bengal, the United Provinces of Agra and Oudh, the Punjab, Burma, Bihar and Orissa, the North-West Frontier Province and Delhi. The Local Government of any other Province may, by notification in the local official Gazette, extend Part III to the whole or any part of such province.

(*3*) It shall come into force on such date as the Governor General in Council, by notification in the Gazette of India, may direct.

Definitions.

2. "Motor vehicle" includes a vehicle, carriage or other means of conveyance propelled, or which may be propelled, on a road by electrical or mechanical power either entirely or partially;

"prescribed" means prescribed by rules under this Act;

"public place" means a road, street, way or other place, whether a thoroughfare or not, to which the public are granted access or over which they have a right to pass

PART II.

PROVISIONS OF GENERAL APPLICATION.

Prohibition of driving motor vehicles by persons under 18.

3. (*1*) No person under the age of eighteen years shall drive a motor vehicle in any public place.

(*2*) No owner or person in charge of a motor vehicle shall allow any person under the age of eighteen years to drive the same in any public place; and in the event of a contravention of sub-section (*1*), the Court may presume that the motor vehicle was driven with the consent of the owner or person in charge.

Duty to stop vehicle for regulating traffic and in case of accident.

4. The person in charge of a motor vehicle shall cause the vehicle to stop and to remain stationary so long as may reasonably be necessary—

(*a*) when required to do so by any police officer for the purpose of regulating traffic or of ascertaining his name and address with a view to prosecuting such person under this Act or for any purpose connected with the enforcement of the provisions of this Act or the rules thereunder, or

(*b*) when required to do so by any person having charge of any animal if such person apprehends that the animal is, or will be, alarmed by the motor vehicle, or

(*c*) when he knows or has reason to believe that an accident has occurred to any person or to any animal or vehicle in charge of a person owing to the presence of the motor vehicle and he shall also, if so required, give his name and address and the name and address of the owner of such motor vehicle

Reckless driving.

5. Whoever drives a motor vehicle in a public place recklessly or negligently, or at a speed or in a manner which is dangerous to the public, having regard to all the circumstances of the case, including the nature, condition and use of the place, and the amount of traffic which actually is at the time, or which might reasonably be expected to be, in the place, shall, on conviction, be punishable with fine which may extend to five hundred rupees.

PART III.

LICENSING AND CONTROL.

Licensing of drivers.

6. No person shall drive a motor vehicle in a public place unless he is licensed in the prescribed manner, and no owner or person in charge of a motor vehicle shall allow any person who is not so licensed, to drive it:

Provided that, subject to rules made by the Local Government in this behalf, this section shall not apply to a person receiving instruction in driving a motor vehicle.

Transfer of licence.

7. The holder of a licence shall not allow it to be used by any other person.

Production of licence.

8. The driver of a motor vehicle shall produce his licence upon demand by any police-officer.

Extent of validity of licence to drive.

9. Every licence to drive a motor vehicle shall be valid in such area as may be specified therein:

Provided that no licence shall specify any area outside the province in which it is granted, unless it is issued by such authority and in accordance with such conditions and restrictions as the Governor General in Council may impose.

Registration of motor vehicles.

10. (*1*) The owner of every motor vehicle shall cause it to be registered in the prescribed manner.

(*2*) Such registration shall be valid in such area as may be specified in the certificate of registration:

Provided that no certificate of registration shall be valid outside the province in which it is granted unless it is issued in accordance with such conditions and restrictions as the Governor General in Council may impose.

Power of Local Government to make rules.

11. (*1*) The Local Government, subject to the condition of previous publication, shall make rules for the purpose of carrying into effect the provisions of this Act and of regulating, in the whole or any part of the territories under its administration, the use of motor vehicles or any class of motor vehicles in public places.

(*2*) In particular, and without prejudice to the generality of the foregoing powers, the Local Government may make rules for all or any of the following purposes, namely:—

(*a*) providing for the registration of motor vehicles, and the conditions subject to which such vehicles may be registered, the fees payable in respect of and incidental to registration, the issue of certificates of registration, the notification of any changes of ownership, and (subject to the provisions of section 10), the area in which certificates of registration shall be valid;

(*b*) providing for facilitating the identification of motor vehicles by the assignment of distinguishing numbers to such vehicles and the displaying of number and name plates thereon, or in any other manner;

(*c*) regulating the construction and equipment of motor vehicles, including the provision and use of lights, bells, horns, brakes, speed-indicators or other appliances;

(*d*) prescribing the authority by which, and the conditions subject to which, drivers of motor vehicles or any class of such drivers may be licensed, the fees payable in respect of such licences, and (subject to the provisions of section 9), the area within which, and the duration for which, licences shall be valid;

(*e*) prescribing the conditions subject to which, and the fees (if any) on payment of which, motor vehicles may be let or plied for hire in public places, generally or in any particular public place;

(*f*) prescribing the precautions to be observed when motor vehicles are standing in any public place;

(*g*) limiting the speed at which motor vehicles may be driven generally or in any particular public place;

(*h*) prohibiting or regulating the driving of motor vehicles in public places, where their use may, in the opinion of the Local Government, be attended with danger or inconvenience to the public; and

(*i*) providing generally for the prevention of danger, injury or annoyance to the public or any person, or of danger or injury to property, or of obstruction to traffic.

(*3*) All rules made under this section shall be published in the local official Gazette; and, on such publication, shall have effect as if enacted in this Act.

Posting of notices.

12. The prescribed authority shall give, in the prescribed manner, public notice of any rule, made by the Local Government under section 11, prohibiting or regulating the driving of motor vehicles in any public place, or limiting the speed of motor vehicles in any such place; and, for the purpose of giving effect to any such rule, shall display conspicuous notices at or near the place to which the rule refers.

Power to Local Government to exclude areas or motor vehicles from this Part

13. The Local Government may, by notification in the local official Gazette, exclude any area specified in such notification from the operation of this Part; and may, by a like notification, exempt either generally or for a specified period any motor vehicle or class of motor vehicles from the operation of all or any of the provisions of this Part.

PART IV.

MOTOR VEHICLES TEMPORARILY LEAVING OR VISITING BRITISH INDIA.

Power of Governor General in Council to make rules.

14. (*1*) The Governor General in Council may make rules for all or any of the following purposes, namely:—

(*i*) for the grant and authentication of any travelling passes, certificates or authorities for the use of persons temporarily taking their motor vehicles out of British India, or to drivers of such vehicles when proceeding out of British India for the purpose of driving such vehicles, and

(*ii*) prescribing the conditions subject to which motor vehicles brought temporarily into British India by persons intending to make a temporary stay there may be possessed, used and driven.

(*2*) All rules made under this section shall be published in the *Gazette of India*; and, on such publication, shall have effect as if enacted in this Act.

Saving

15. Nothing in this Act or in any rule made thereunder relating to —

(*a*) the registration of motor vehicles,

(*b*) requirements as to construction, identification or equipment of such vehicles, or

(*c*) the licensing or qualifications of drivers of such vehicles,

shall apply in the case of any motor vehicle such as is referred to in clause (*ii*) of sub-section (*1*) of section 14, or of any person possessing, using or driving the same, provided that the requirements of any rule made under the said clause and applicable to such vehicle or person are complied with.

PART V.

MISCELLANEOUS.

Penalties.

16. Whoever contravenes any of the provisions of this Act or of any rule made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with fine which may extend to one hundred rupees, and, in the event of such person having been previously convicted of an offence under this Act or any rule made thereunder, with fine which may extend to two hundred rupees.

Cognizance of offences.

17. No Court inferior to that of a Presidency Magistrate or a Magistrate of the second class shall try any offence punishable under this Act or any rule made thereunder.

Cancellation and suspension of licenses and disqualification for obtaining license

18. (*1*) A Local Government may, in its discretion,—

(*i*) cancel or suspend any licence granted under this Act, and

(*ii*) declare any person disqualified for obtaining a licence under this Act either permanently or for such period as it thinks fit.

(5) Any Court by which any person is convicted of an offence against the provisions of this Act or any rule made thereunder or of any offence in connection with the driving of a motor vehicle shall, if such person holds a licence under the Act, cause particulars of the conviction to be endorsed thereon and may, in respect of such person and of his licence, if any, exercise the like powers as are conferred by sub-section (1) on the Local Government:

Provided that no order made by a Court under this sub-section shall affect any person or licence for a period exceeding one year from the date of such conviction.

(3) Any Court before which the holder of a licence under this Act is accused of any offence mentioned in sub-section (2) may suspend such licence until the termination of the proceedings before it.

(4) A copy of every order of cancellation, suspension or disqualification made under this section in respect of a licence or the holder of a licence shall be endorsed on the licence, and a copy of every endorsement, in accordance with the provisions of this section, shall be sent to the authority by which such licence has been granted.

(5) Every holder of a licence shall, when called upon to do so, produce his licence before any authority acting under this section.

(6) A person whose licence has been cancelled or suspended in accordance with the provisions of this section, shall, during the period for which such order of cancellation has effect, or during the period of suspension, as the case may be, be disqualified for obtaining a licence.

(7) No person whose licence has been endorsed or who has been disqualified for obtaining a licence shall apply for, or obtain, a licence without giving particulars of such endorsement or disqualification.

Repeals. 19. The enactments mentioned in the Schedule are repealed to the extent specified in the fourth column thereof:

Provided that any appointment, notification, order, rule, form or licence made or issued under any of the said Acts, shall, so far as it is not inconsistent with the provisions of this Act, continue in force and be deemed to have been issued under the provisions of this Act, unless and until it is superseded by any appointment, notification, order, rule, form or licence made or issued under this Act.

SCHEDULE.

(SEE SECTION 19.)

Enactments Repealed.

Year.	No.	Short title	Extent of repeal.
		I.—Act of the Governor General in Council.	
1912	XII	The Motor Vehicles International Circulation Act, 1912 ..	The whole.
		II.—Madras Act.	
1907	I	The Madras Motor Vehicles Act, 1907	The whole.
		III.—Bombay Act.	
1904	II	The Bombay Motor Vehicles Act, 1904	The whole.
		IV.—Bengal Act	
1903	III	The Bengal Motor Car and Cycle Act, 1903	The whole.
		V.—United Provinces Act.	
1911	II	The United Provinces Motor Vehicles Act, 1911	The whole.
		VI.—Punjab Act.	
1907	IV	The Punjab Motor Vehicles Act, 1907	The whole.
		VII.—Burma Act.	
1908	II	The Burma Motor Vehicles Act, 1908	The whole.

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

(Republished by order of His Excellency the Governor in Council.)

W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 28th February 1914 and is hereby promulgated for general information :—

ACT No. IX OF 1914.

An Act to consolidate and amend the law relating to the grant of loans to Local Authorities.

Preamble. WHEREAS it is expedient to consolidate and amend the law relating to the borrowing powers of local authorities; It is hereby enacted as follows :—

Short title and extent. 1. (*1*) This Act may be called the Local Authorities Loans Act, 1914.

(*2*) It extends to the whole of British India, including the Santhal Parganas.

Definitions. 2. In this Act, "local authority" means any person legally entitled to the control or management of any local or municipal fund, or legally entitled to impose any cess, rate, duty or tax within any local area ;

"funds," used with reference to any local authority, includes any local or municipal fund to the control or management of which such authority is legally entitled, and any cess, rate, duty or tax which such authority is legally entitled to impose, and any property vested in such authority ;

"prescribed" means prescribed by rules made under this Act ; and

"work" includes a survey, whether incidental to any other work or not.

Borrowing power of local authorities. 3. (*1*) A local authority may, subject to the prescribed conditions, borrow on the security of its funds or any portion thereof for any of the following purposes, namely :—

(*i*) the carrying out of any works which it is legally authorized to carry out,

(*ii*) the giving of relief and the establishment and maintenance of relief works in times of famine or scarcity,

(*iii*) the prevention of the outbreak or spread of any dangerous epidemic disease,

(*iv*) any measures which may be connected with or ancillary to any purposes specified in clauses (*i*) and (*ii*),

(*v*) the repayment of money previously borrowed in accordance with law :

Provided that nothing in clause (*v*) shall be deemed to empower a local authority to fix a period for the repayment of any money borrowed thereunder which, when the period fixed for the repayment of the money previously borrowed is taken into account, will exceed the maximum period fixed for the repayment of a loan by or under any enactment for the time being in force.

(*2*) Nothing in this section shall be deemed to authorize any local authority—

(*a*) to borrow or spend money for any purpose for which, under the law for the time being in force, it is not authorized to apply its funds, or

(*b*) to borrow money by means of the issue of bills or promissory notes payable within any period not exceeding twelve months.

Power to Governor General in Council to make rules. 4. (*1*) The Governor General in Council may make rules consistent with this Act as to—

(*i*) the nature of the funds on the security of which money may be borrowed;

(*ii*) the works for which money may be borrowed;

(*iii*) the manner of making applications for permission to borrow money;

(*iv*) the inquiries to be made in relation to such loans, and the manner of conducting such inquiries ;

(*v*) the cases and the forms in which particulars of applications and proceedings, and orders thereon, shall be published;

(*vi*) the cases in which the Local Government may make loans without the previous sanction of the Governor General in Council, and the cases in which such previous sanction must be obtained;

(*vii*) the cases in which the Local Government may authorize local authorities to take loans from persons other than the Local Government, and the cases in which the previous sanction of the Governor General in Council must be obtained to such loans;

(*viii*) the manner of recording and enforcing the conditions on which money is to be borrowed;

(*ix*) the manner and time of making or raising loans;

(*x*) the inspection of any works carried out by means of loans;

(*xi*) the instalments, if any, by which loans shall be repaid, the interest to be charged on loans, and the manner and time of repaying loans and of paying the interest thereon;

(*xii*) the sum to be charged against the funds which are to form the security for the loan, as costs in effecting the loan;

(*xiii*) the attachment of such funds, and the manner of disposing of or collecting them;

(*xiv*) the accounts to be kept in respect of loans;

(*xv*) the utilization of unexpended balances of loans either in the reduction in any way of the debt of the local authority, or in carrying out any works which that authority is legally authorized to carry out; and the sanction necessary to such utilization;

and as to all other matters incidental to carrying this Act into effect.

(*2*) The Governor General in Council may, subject to such conditions and restrictions as he thinks fit, delegate to a Local Government, or to Local Governments generally, all or any of his powers to make rules under sub-section (*1*).

(*3*) All rules made under this Act shall be published in the *Gazette of India*, if made by the Governor General in Council, or, if made by the Local Government in the exercise of a delegated power, in the local official Gazette; and, on such publication, shall have effect as if enacted in this Act.

Remedy by attachment if loan not repaid.

5. If any money borrowed in accordance with the provisions of this Act, or any interest or costs due in respect thereof, is or are not repaid according to the conditions of the loan, the Local Government, if itself the lender, may, and, if the Local Government is not the lender, shall, on the application of the lender, attach the funds on the security of which the loan was made. After such attachment, no person, except an officer appointed in this behalf by the Local Government, shall in any way deal with the attached funds; but such officer may do all acts in respect thereof which the borrowers might have done if such attachment had not taken place, and may apply the proceeds in satisfaction of the loan and of all interests and costs due in respect thereof, and of all expenses caused by the attachment and subsequent proceedings:

Attachment not to defeat prior charges regularly made.

Provided that no such attachment shall defeat or prejudice any debt for which the funds attached were previously pledged in accordance with law; but all such prior charges shall be paid out of the proceeds of the funds before any part of the proceeds is applied to the satisfaction of the liability in respect of which such attachment is made.

Issue of short-term bills.

6. (*1*) Subject to the provisions of section 26 of the Indian Paper Currency Act, 1910, the local authorities mentioned in Schedule I and II of 1910 any other local authority to which the Governor General in Council may, by notification in the *Gazette of India*, extend the provisions of this section, may, with the previous sanction of the Governor General in Council, borrow money by means of the issue of bills or promissory notes payable within any period, not exceeding twelve months, for any purpose for which such local authority may lawfully borrow money under any law for the time being in force:

Provided that the amount of the bills or promissory notes which may be so issued, shall not exceed, when the amount of the other moneys for the time being borrowed by such local authority is taken into account, the total amount which such local authority is empowered by law to borrow.

(*2*) The Governor General in Council may, by general or special order, regulate the conditions on which money may be borrowed or repaid under this section.

Loans not to be effected except under this Act.

7. Except as provided by or under this Act, no local authority shall, for any purpose, borrow money upon, or otherwise charge, its funds; and any contract otherwise made for that purpose after the passing of this Act shall be void:

Provided that nothing herein contained shall be deemed—

(*a*) to preclude any local authority from exercising the borrowing powers conferred on it by any special enactment now or hereafter in force; or

(*b*) to affect the power conferred on any local authority by any such enactment to charge its funds, by guaranteeing the payment of interest on money to be applied to any purpose to which the funds of the local authority can legally be applied.

Application of Act to loans existing previous to the 4th of September 1871.

8. The Secretary of State in Council shall be entitled to the remedy mentioned in section 5 for the recovery of any money lent by him to any local authority before the 5th day of September 1871, and the interest due on such money.

Repeals.

9. The enactments mentioned in Schedule II are repealed to the extent specified in the fourth column thereof:

Provided that all applications, declarations, authorizations, attachments, loans and rules made under any of these enactments shall be deemed to have been made under this Act

SCHEDULE I.

(*See section 6.*)

The Corporation of Calcutta.
The Commissioners for the Port of Calcutta.
The Commissioners for the Port of Chittagong.
The Municipal Corporation of the City of Bombay.
The Trustees of the Port of Bombay.
The Corporation of Madras.
The Trustees for the Port of Madras.
The Municipal Committee of Rangoon.
The Commissioners for the Port of Rangoon.
The Municipality of Karachi.
The Trustees of the Port of Karachi.
The Trustees for the Improvement of the City of Bombay.
The Trustees for the Improvement of the City of Calcutta.

SCHEDULE II.

ENACTMENTS REPEALED.

(*See section 9.*)

Year.	No.	Short title.	Extent of repeal
1879	XI	The Local Authorities Loan Act, 1879	So much as is not repealed.
1885	XV	The Local Authorities Loan Act (1879) Amendment Act, 1885.	The whole.
1897	XII	The Local Authorities (Emergency) Loans Act, 1897 ..	So much as is not repealed.
1904	III	The Local Authorities Loan Act, 1904	So much as is not repealed.
1906	I	The Local Authorities Loan (Amendment) Act, 1906 ..	The whole.
1907	V	The Local Authorities Loan (Amendment) Act, 1907 ..	The whole.
1908	VIII	The Local Authorities Loan (Amendment) Act, 1908 ..	The whole.
1912	XI	The Local Authorities (Emergency) Loans (Amendment) Act, 1912	The whole

W. H. VINCENT,
Secy. to the Govt. of India, Legislative Dept.

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W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

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SUPPLEMENT TO PART III

OF

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GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

SPEECH OF THE HONOURABLE FINANCE MEMBER INTRODUCING THE FINANCIAL STATEMENT FOR 1914-15.

Introductory.

I rise to present to the Council the Financial Statement for 1914-15. Our procedure will be the same as on previous occasions: that is, there will be no debate to-day, but from the 7th March onwards time will be allotted for the examination and discussion of the budget proposals. The figures in the Financial Statement will then undergo such amendments as may be required by our later information or suggested by the discussions in Council. The Budget in its final form will be presented on the 21st March, the usual closing debate taking place on the 24th.

2. In presenting my first Budget to the Imperial Legislative Council, I cannot but feel the need for indulgence and consideration. In the most favourable circumstances it would have been no easy task to take over the reins of financial administration from such a competent and popular predecessor as the Right Honourable Sir Guy Fleetwood Wilson whose recent elevation to His Majesty's Privy Council was received with such general satisfaction. His intimate knowledge of English and Indian finance was reinforced by a practical sagacity and a genuine love of India and her peoples which won confidence and esteem in this Council and in the country generally. It is my most earnest wish to maintain the good relations between the Finance Department and the Legislative Council which my predecessor bequeathed to me.

3. I hope that in judging my administration it will not be reckoned to my personal demerits, or put down to sins committed in a previous existence, that I have failed to maintain the persistent grasp of good fortune which marked most of Sir Guy's career in India. His last complete year of office closed with an aggregate Imperial and Provincial surplus of over £7½ million; and acting on the principle, to quote his own words which I myself fully accept, that "the only reasonable rule of conduct is to assume that a period of prosperity, once it is established, will continue until we have some clear warning of impending change," he was able, after making very generous contributions towards local administration and social advance, to budget in the current year for an Imperial surplus of about £1½ million. Since then, however, conditions and prospects have materially altered through the failure of the rains in September, and the disturbance of commercial conditions owing to the banking crisis which began last autumn. I shall have to deal with these events in some detail presently, and will only say in these preliminary remarks that they are inevitably reflected in the results of the present year and in our estimates for the next. There is no reason for taking a gloomy view, but we have necessarily had to estimate, in these changed conditions, on more cautious lines; and in my present budget dispositions, the Council will, I fear, miss some of those attractive features which have grown customary in recent years.

4. Our financial position rests ultimately on agricultural and trade conditions and I will briefly survey the history of the expiring year from these two standpoints. The winter rainfall of 1913 was somewhat defective, but otherwise the agricultural year opened promisingly enough. Unusual rainfall, however, occurred during the hot weather period, and the prediction of our meteorological advisers that the wet May did not presage an unfavourable monsoon was unfortunately not wholly fulfilled. The monsoon started early and propitiously, but after the middle of July the distribution was irregular, and at the beginning of September the current weakened materially, and ceased to give

any rate of importance in the United Provinces, and North-west and Central India. Meanwhile, excessive rain, resulting in serious floods, occurred in parts of Bengal, Bihar and Orissa and later in Madras. Winter conditions set in earlier than usual in Northern India, but again failed to give the rainfall which was so urgently needed in the United Provinces, Central India and Rajputana, and famine conditions have thus been established in parts of the localities just mentioned. I shall give fuller particulars on this matter later. These abnormal conditions have of course been reflected in the harvests. The outturn of wheat and of spring oil-seeds was somewhat in defect, and the Northern India rice crops also suffered, either from drought or from floods. More than half the area under sugarcane in India is in the United Provinces, and the conditions there have seriously affected the outturn. The heavy rain of July and August also resulted in a large decrease in the jute outturn in Bengal. For cotton, on the whole, the season has been more favourable. As regards the crops at present on the ground, the sowing season for wheat was unsatisfactory in the United Provinces and the eastern Punjab, and the unirrigated crop in these tracts has suffered considerably. The oil-seed crop is also considerably below normal in the same areas. Some showers of rain in February improved prospects in the greater part of the Punjab, but have had little effect on the tracts where distress is most acute.

5. I turn now to our trade figures. In the first nine months of the year there has been an increase of over Rs. 9 crores in the exports of raw cotton, and of Rs. 5 crores in the value of jute exports, raw and manufactured. The improvement here, however, was mainly one of price; and in the case of raw jute there was an actual decline in quantity. Shipments of tea also show a satisfactory increase of nearly Rs. 1½ crores. On the other hand, there was a falling off under rice, wheat and barley, amounting altogether to some Rs. 10½ crores; and if allowance be also made for the loss of Rs. 7 crores of opium exports arising from the discontinuance of the trade with China, the total result—a gross export valued at Rs. 1,78 crores—is practically identical with the corresponding figure for 1912-13. On the import side, the progress experienced in the previous year has continued, and there has been a further advance of over Rs. 19 crores in the nine months' term. The increase is distributed over a large number of items, the most important being cotton piece-goods (Rs. 5 crores), railway plant and rolling stock (Rs. 2,6 crores), machinery (Rs. 3 crores), and metals, especially copper. In the case of piece-goods the imports have outrun all immediate requirements, and the markets on both sides of India are suffering from a congestion of stocks. But a study of the growth of imports under other heads of varying importance and of the most miscellaneous description implies an undeniable growth of purchasing power and an improving standard of comfort.

If account be also taken of treasure, the net exports show a decline of Rs. 9 crores. We need not I think, anticipate that the temporary deterioration will prove to be of more than passing significance. The loss of the opium trade, it is true, has permanently removed a large item from the credit side of India's international account, but we may look to this being made good by expansion in other directions. The slight present check in the expansion of other exports is, moreover, a not surprising sequel to the extraordinarily rapid advance made in the two preceding years. There is a close parallelism in this respect between the course of the seaborne trade and the returns of railway revenue where, after remarkable progress in the recent past, the upward movement of receipts has for the moment been temporarily retarded. Finally, though there has undoubtedly been grave disturbance and loss from the banking crisis, it can hardly be said to have produced a substantial effect on the broader currents of trade; and on the whole the year must be regarded as one of fairly prosperous trade conditions.

Revised Estimate for 1913-14.

6. These, then, were the main factors determining the estimates which I am about to present; that is to say, our Revised estimate of revenue and expenditure in the current year and our Budget estimate for the financial year 1914-15. But before proceeding to the actual figures, I should like to interpolate a few words of explanation. I wish to emphasise that in these annual Financial Statements we are really bringing before the Council two sets of estimates which, from some points of view, may be regarded as distinct. Honourable Members are all familiar with the material difference between the special activities of the Government of India and those of the Local Governments. The Central Government is exclusively responsible for services such as defence, the working of our railways, the administration of posts and telegraphs, and certain minor departments. It also bears the entire burden of the charges which are finally accounted for in England. The Local Governments, on the other hand, administer and maintain the various branches of ordinary civil administration throughout the country. The above is, of course, a very general statement of the case, and must be qualified, for instance, by the fact that since the circumstances of the minor Administrations, such as Baluchistan and the North-West Frontier Province, do not permit of financial arrangements in respect of them such as have been effected by the present Provincial settlements in the major provinces, their total receipts and expenditure (the latter considerably exceeding the former) are classed as Imperial.

It would make for perspicuity of finance if conditions admitted of a complete parallelism in the allocation of revenue, but this, as Honourable Members are aware, is not the case. We have our own wholly Imperial heads such as opium, salt and customs, while the Local Governments have as wholly Provincial heads the revenues from forests and registration, and in some provinces excise; but the receipts under the remaining important heads of revenue are divided in certain proportions, fixed by the terms of the Provincial settlements, between those Governments and the Government of India.

From some points of view this distinction between Provincial and Imperial finance is artificial and must not be unduly pressed. It is obviously desirable, for instance, to review the growth of the main heads of taxation and other revenue, and of large heads of expenditure, as a whole. To consider first the Imperial and then the Provincial share would obscure any adequate picture of Indian finance. For certain purposes, however, the distinction is very significant. An Imperial deficit, for example, may render it necessary to increase taxation. But in present circumstances a Provincial deficit merely implies that the Local Governments are drawing upon balances which have been abnormally swollen by special grants made by the Government of India for expenditure, as circumstances render it expedient, on special objects, such as education and sanitation. I am anxious to give

Honourable Members the clearest presentment of what is actually happening in such matters, and I propose therefore besides making such explanations as are called for under specific heads of revenue and expenditure, to elucidate the general financial position arrived at under the Imperial and Provincial sections of the Revised estimate and the Budget.

7. The broad results which emerge from a comparison between the Revised estimate and the current year's Budget are brought out in the following table:—

[*In millions of £*]

	Budget, 1913–1914.			Revised, 1913–1914.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	53·044	32·780	85·824	53·519	30·643	84·162
Expenditure	51·716	33·192	84·908	50·291	31·384	81·675
Surplus (+) or Deficit (—)	+ 1·328	— 0·413	+ 0·916	+ 3·228	— 0·741	+ 2·487

It will be observed that, comparing the total Budget figures of current revenue and expenditure, the latter exceeded the former by nearly £1,500,000. But there was a surplus of £1,328,000 under Imperial, while the deficit of £2,913,000 under Provincial was to be drawn from the large balances at the disposal of the Local Governments. The actual aggregate revenue, however, is now expected to exceed the aggregate expenditure by £587,000, the Imperial surplus (£1,328,000) being almost identical with the Budget expectation, while the Provincial deficit has been greatly reduced, partly by an improvement in Provincial revenues and partly by underspending.

Revenue.

8. The aggregate revenue of the year—Imperial and Provincial—was estimated in the Budget at £82½ million: we now expect to obtain a little over £84¼ million. In analysing this result I shall ignore the minor increments of normal growth, full information being available in the Financial Secretary's Memorandum, and deal only with the heads which show material variation. In the statement which follows I have placed them in a different order from that which our accounts usually exhibit, so as to bring together (*a*) heads which are entirely or mainly Imperial, (*b*) those which are divided, and (*c*) those which are almost entirely Provincial.

[*In millions of £*]

	Budget, 1913–1914.			Revised, 1913–1914.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue.						
1 Opium	1·445	..	1·445	1·608	..	1·608
2 Customs	6·583	..	6·583	7·315	..	7·315
3. Mint	·241	..	·241	·405	..	·405
4 Railways—Gross receipts less working expenses, and other items.	17·424	·001	17·425	17·516	·001	17·517
5 Land Revenue	8·240	13·316	21·556	7·764	13·393	21·157
6. Irrigation	3·836	2·350	4·186	3·067	2·466	5·533
7. Assessed Taxes	·911	·767	1·678	1·030	·864	1·894
8. Heads classed as Miscellaneous .	3·15	·784	·939	·430	·786	·716
9 Excise	2·407	6·016	8·423	2·811	6·096	8·907
10. Forest	·958	2·055	3·013	·936	2·121	3·057
11 Provincial Rates	001	955	·959	..	·170	·170

9. *Imperial Heads.*—I propose to deal with Opium in a separate section and need not, therefore, at this stage, do more than mention the improvement of £161,000 under this head.

The large improvement of £252,000 under Customs reflects the prosperous conditions which have prevailed over the greater part of the country. Owing to the banking and commercial crisis, there was a temporary check in silver in ports, but stocks were low and have had to be replenished. It is now expected therefore that the cautious figure taken in the budget under this sub-head will be more than realised. Sooner or later, a falling off must be expected under piece goods, but the set-back continues to be deferred, and meanwhile a large improvement on the budget figure has been secured. Under other tariff heads generally there has been a satisfactory development, the chief contributors being metals other than gold and silver, manufactured articles and sugar.

The same conditions of busy trade also led to a considerable fresh coinage of rupees, resulting in a credit of £136,000 in respect of mint seigniorage. Our budgets make no provision for this item of receipt, partly because it cannot be adequately forecasted, and also because it would evidently be inexpedient to disclose our anticipations in regard to possible purchases of silver during a coming year. The impending famine relief operations, again, foreshadow an increased demand for small coin, and the total improvement under "Mint" is thus raised to £164,000.

10. Now that the uncertainties of the opium revenue have been reduced in scale by the extinction of the China trade, the prospects of the railway revenue tend to become the dominating feature of our budgets. In the present year, if conditions had remained completely prosperous, we might well have expected a material increase in the gross railway receipts for which the budget took credit. There has, however, been a not unnatural check in the development of this revenue, following upon the very large increments attained in the two preceding years and the set-back in economic prosperity during the closing months of 1913, and such improvement on our original expectations as has occurred towards the end of the year has been more than absorbed by the necessity for giving additional grants for working expenses. The provision for special renewals was somewhat restricted in the budget, and

the railways have since had to cope with further special repair demands owing to damage from floods in parts of the country. The net receipts are thus expected to be £104,000 less than the credit taken in the budget.

11. *Divided Heads.*—The Land Revenue collections show a fall of £270,000, the failure fully to realise budget expectations under this head being due to suspensions in the United Provinces, necessitated by the partial failure of the *kharif* crop. If, however, we look at the Imperial share alone, there is a falling off of £656,000. To the extent of £337,000 this is due to the fact that we not only have to bear our normal share of the falling off of receipts in the United Provinces, but have guaranteed the Local Government a minimum income under the Land Revenue head, and this guarantee has come into practical operation in the current year. The loss here would have been greater had it not been to some extent counterbalanced by improved receipts in other provinces.

The remaining decrease under Imperial (£319,000) is due to certain additional assignments to Provincial Governments, which we are now making by adjustment under this head of revenue. In the first place, we had previously undertaken to defray the initial cost of a central European lunatic asylum which is about to be constructed at Ranchi, and matters have now reached a stage at which we can set aside £67,000 towards this object. Secondly, we propose to make a further grant of £44,000 to the Madras Government in aid of the buildings expenditure under a scheme for the redistribution of districts and sub divisions which is generally known by my name as it was based on proposals I submitted to the Madras Government some years ago. The Government of India have financed the recurring expenditure due to that scheme through the Provincial settlement and have already contributed £123,000 towards the initial outlay on buildings which is now estimated at about £280,000. We have now, on the representation of the Madras Government, granted the further sum above mentioned which brings our total contribution for the building item to £167,000 (Rs. 25 lakhs) in all. Finally, we have had to meet certain unexpected charges, the most important of which are additional grants to Assam and Burma in connection with road-making and other operations on the North-East Frontier.

The aggregate Provincial share of the land revenue is £360,000 in excess of the budget. This is due to some increase in revenue in the provinces which have enjoyed favourable seasonal conditions, as well as to the assignments already mentioned.

12. There is a betterment of £142,000 under Irrigation, of which £52,000 goes to Imperial. This is due to an enhanced demand for canal water in the United Provinces consequent on the deficient rainfall, and to the revision of rates in certain parts of the Punjab. Under Assessed Taxes (Income-tax) there is also an improvement of £156,000, chiefly due to the large profits realised by banks and industrial concerns in Calcutta and Bombay in the preceding year, and of this Imperial gets half. We have also obtained a substantial increase (£127,000) from Miscellaneous receipts of which Imperial secures £95,000.

The total improvement under Excise revenue is £454,000, and is due to growth of revenue owing to prosperous conditions in most tracts, and specially in Madras and Bengal. Excise, though still a divided head in most provinces, has been wholly provincialised in Assam, Bengal and Bombay, and the result is that of the total improvement above mentioned the Imperial share is only £168,000.

13. *Provincial Heads.*—The Local Governments obtain almost the whole benefit of the improvement under Forest (£177,000) resulting from high prices in the timber market, as well as a nominal credit of £150,000 under Provincial Rates. This latter item appertains to the United Provinces, where it was found impracticable to carry through in time the legislation required to give effect to the discontinuance of appropriations from the cesses on land for which the current year's budget provided. For the present year, therefore, these appropriations have been continued, the money so taken from the district boards being returned to them in the form of corresponding contributions which figure on the expenditure side. The intentions of the Government in this matter have thus been given effect to, though as yet by a slightly varied procedure.

14. *General.*—Taking our revenues as a whole, we have no reason to be dissatisfied with the result. The abnormal receipts obtained in the last few years from the sale of opium to China have now, of course, disappeared. Excluding opium altogether, the aggregate revenues of India in 1912–13 amounted to £81,732,000. Our revenues in the current year, again excluding opium, have yielded a substantially larger amount (£82,656,000) in spite of the loss of £374,000 by the surrender to district boards of the public works cess in Bengal and in Bihar and Orissa, and of a deficient rainfall and a commercial crisis, which have brought about a diminution of land revenue payments, and must in some degree, if only for a time, retard the growth of some of our other leading heads of revenue. The fact that, in spite of these drawbacks, the Imperial surplus anticipated in the budget has nevertheless been obtained furnishes material evidence of the inherent soundness of our present financial position.

Expenditure.

15. The total expenditure, Imperial and Provincial, provided for in the Budget was £83,911,000. In the Revised estimate it is reduced to £83,675,000. This result has been obtained by an increase of £373,000 under Imperial charges, accompanied by a decrease of £609,000 under Provincial. I again append a statement of the heads which account for the chief variations:—

[*In millions of £.*]

	Budget, 1913–1914.			Revised, 1913–1914.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Expenditure.						
1. Military Services	19·069	..	19·069	19·369	..	19·369
2. Miscellaneous	·191	·254	·445	·566	·262	·828
3. Education	·114	7·924	8·038	·115	8·122	8·237
4. Medical	·165	1·856	2·021	·142	1·236	1·378
5. Civil Works	4·276	5·606	9·882	4·692	5·254	9·946

16. The enhancement under Imperial is due almost entirely to the increase of £391,000 under Military Services, and of £155,000 in the Imperial share of the Miscellaneous charges. I shall deal fully with the Military outlay in a separate section of the statement. The higher Miscellaneous expenditure arises from a payment which we find ourselves under an obligation to make in respect of the surplus revenues of the Bangalore Assigned Tract, that is, the Civil and Military Station there. This is an area within the Mysore State in which jurisdiction has been ceded to the Indian Government; the latter collect the revenues of the tract, and debit it with all charges of administration, any surplus revenue being ultimately repaid to the Mysore Durbar. It has been a question for some time past whether the indirect charges debited to this special account at one time or another were not unduly high, and the Government of India accordingly undertook a complete overhauling of the account from 1881 onwards with a view to setting this question at rest. The careful examination which has been made satisfies them that the true surplus to which Mysore has a legitimate claim has been underestimated in past years, and they have decided to pay the Durbar forthwith a sum of £200,000. The question of the balances which will remain to be paid before these arrears can be regarded as fully discharged is still under consideration. In any case, however, the amount will be small in comparison with the present payment. Apart from these two principal changes and a few ordinary fluctuations, there is nothing of importance to note in connection with Imperial expenditure, beyond the diversion to famine relief of practically the entire grant which in an ordinary year would have been charged off against Imperial as allotted to the reduction or avoidance of debt. This will be noticed again in another section, in which I shall explain the leading facts regarding our unexpected famine relief expenditure.

17. The underspending of the Provincial Governments falls mainly under Education and Medical, which also, together with the closely connected head—Public Works—may conveniently be reserved for separate consideration. There was likewise a considerable saving under Police, owing to the lapse of the provision for the provincialisation of village police in Oudh. On the other hand, as a partial, though very incomplete, set-off to the general short expenditure, there was a rise in jail charges, distributed over all provinces, as no useable increase under premiums, advantage being very freely taken of the new rules regarding commutation; and some additional expenditure under Political from the Imperial assignments which, as already mentioned, were given during the course of the year to meet unforeseen requirements on the North-East Frontier.

As also mentioned, provision has been made for the payment of contributions to district boards in the United Provinces to compensate them for the loss of the share of the land cess which was appropriated for provincial purposes during the year.

General results, Imperial and Provincial.

18. The Imperial revenue which was put down at £53,044,000 in the Budget is now estimated at £53,619,000, a total increase of £575,000, but against this the expenditure has risen, as explained above, from £51,718,000 to £52,291,000. The Imperial surplus which was estimated in the Budget at £1,326,000 thus becomes £1,328,000, that is, it remains practically unchanged. The Council will realise from these figures that it would have been impossible on this occasion to grant any of the large and unexpected boons to Provincial Governments which my predecessor was able to bestow out of his abundance, though we are glad to have been able, without unduly drawing upon our surplus, to make the non-recurring grants which I have already mentioned, in dealing with the Land Revenue head, and to arrange for the immediate discharge of the arrears already mentioned as due to Mysore on account of the Bangalore Assigned Tract.

19. The Provincial Governments in the aggregate are now expected to obtain a revenue of £30,043,000 against £28,280,000 taken in the Budget, while their expenditure is reduced from £32,193,000 to £31,784,000. The result is that the net Provincial deficit, met by drawings from balances, which was estimated at £3,913,000 in the Budget, has now fallen to £741,000, with the consequence that the Provincial balances, which were £10,557,000 at the beginning of the year, are expected to stand at £9,816,000 at its close. Of this large closing balance, £4·4 million roughly represents special grants given by the Government of India for expenditure on education and sanitation and other beneficent local purposes, which are still awaiting specific application.

BUDGET ESTIMATE FOR 1914-15.

20. I now turn to the estimates for the coming year. The leading data are summarised in the subjoined table:—

[In millions of £.]

	Revised, 1913-14.			Budget, 1914-15.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	53·619	30·043	54·362	54·741	30·772	55·033
Expenditure	52·291	31·384	53·675	52·491	33·981	53·968
Surplus (+) or Deficit (−)	+ 1·328	− ·741	+ ·687	+1·250	−3·209	−1·935

The Imperial surplus which we hope to obtain in 1914-15 is £1,250,000, and in present circumstances it is desirable to have an unallotted balance of about this amount to assist us in our heavy capital commitments. Such a surplus also serves the purpose of a reserve against unforeseen contingencies, seasonal or otherwise, the occurrence of which might otherwise embarrass us. On the other hand, owing to renewed provision for heavy expenditure by Local Governments from their special grants, we anticipate a Provincial deficit of £3,209,000; that is, the provincial balances will be drawn

upon to this extent. The combined effect of the Imperial surplus and the Provincial overdrafts is, on the whole account a net excess of expenditure over current revenue by close on £2 million.

Revenue.

21. We place the aggregate revenue of the coming year at £85,033,000 or about £3 mill on more than the revenue as deduced in the Revised estimate. To indicate the main causes leading to this result, I append a statement showing the principal variations in the yield of our more important sources of revenue arranging them as before with special reference to the authority, Imperial or Provincial, to which they are credited.

[*In millions of £*]

	Revised, 1913–14.			Budget, 1914–15.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
REVENUE.						
1 Opium	1·646	..	1·646	1·761	..	1·761
2 Customs	7·355	..	7·355	7·237	..	7·237
3. Mint	·406	..	·406	·250	..	·250
4 Post office	2·401	..	2·401	2·551	..	2·551
5 Railways—Gross receipts less working expenses, and other items.	17·318	·092	17·410	17·228	·091	17·319
6 Land Revenue	7·704	13·303	21·007	8·307	13·382	21·689
7 Stamps	2·669	2·668	5·337	2·737	2·674	5·411
8 Excise	3·314	6·092	9·407	2·404	6·615	9·019
9 Provincial Rates	..	·179	·179	..	·030	·030

22. *Imperial Heads.*—Under Opium, we have taken credit for an improvement of £145,000 to which I shall allude in the separate section on this subject.

Under Customs, we anticipate a decline of £118,000. In the case of cotton manufactures, a falling off in imports is very generally anticipated, and we have allowed for this by assuming a reduction in the high duty figure obtained in the current year. Under certain other sub-heads also, under which an abnormal increase has occurred this year, we have been obliged to estimate somewhat cautiously.

The decrease of £156,000 under Mint is, in the main, the result of the practice, which I have already explained, of refraining from taking credit in our budget for any possible coinage of rupees. Under Post Office we expect an improvement of £151,000 from normal growth.

The net receipts from Railways are put at £190,000 below the figure of the current year. As I have already explained, the estimating under this head is a matter of some anxiety, especially at a time like the present when unfavourable conditions are known to be present, though their effect upon our revenue is hardly, as yet, distinctly traceable. It is not impossible, I hope, that another term of rapid expansion awaits us in the near future; but in present circumstances it would not be sound estimating to rely on this contingency. On the other hand we are entitled to count upon some steady advance, especially in passenger traffic. On the whole, we consider it safe to assume a further growth of £510,000 above the receipts of the current year. The whole of this however, and something over, is absorbed by additional provision (£350,000) for working expenses and an increase (£210,000) in the surplus profits due to companies working State lines. As regards working expenses, the grant for 1913–14, as I have already stated, was somewhat restricted, and though this has been partly made good by additional grants in the current year, it is considered that a larger provision for betterment is required if the railway lines are to be continuously maintained in a state of efficiency. We have also of course to provide for the carriage of the larger volume of traffic which our increased estimate of receipts implies. In the case of surplus profits, the increase is due partly to normal expansion, but mainly to the fact that this year's figure does not really represent a full year's payments owing to a change in the statistical basis of railway transactions from the calendar to the financial year.

23. *Divided Heads.*—Coming now to the divided heads, I will deal first with the improvement which we expect under Land Revenue. The explanation which I have given in connection with the Revised estimate will have reminded Honourable Members that in dealing with this head we have to distinguish between two factors, namely, first, the real improvement which emerges when the aggregate receipts are considered, and secondly, the complicated adjustments which modify the normal distribution of the aggregate receipts between Imperial and Provincial but do not affect the total. Again, the practice of passing on any Imperial subventions to Local Governments by giving them more than their normal share of the land revenue receipts entails the further consequence that any special proposals in connection with a new budget must, if they involve assistance to Local Governments, be presented as transactions under this head. I will try to bring out the main facts clearly.

In the first place, the real improvement, *i.e.*, the improvement in aggregate receipts, amounts, on the assumption that the coming monsoons will be normal, to £612,000, the bulk of it accruing in the United Provinces, the Punjab, Bengal, Madras and the Central Provinces. The normal distribution of the total improvement between Imperial and Provincial would be £347,000 to the former and £265,000 to the latter.

As regards the second consideration, however, the conditions which I described in connection with the Revised estimate are now in the main reversed. The Land Revenue receipts in the United Provinces are expected to approximate very closely to the guaranteed minimum, so that the further burden on Imperial on this account will be negligible. Then again, we are of course relieved this year from the non-recurring assignments given to the Local Governments in the Revised, and the new assignments on a smaller scale. The result is that, owing to these differences in adjustments, the actual

Imperial share of the aggregate improvement in Land Revenue will be £633,000, while there will be a decrease of £11,000 in the Provincial share.

24. I will now state the special measures to which we propose to give effect in connection with our budget for 1914-15. After setting aside the funds required for the adequate maintenance of the various administrative services and the railways, and reserving the revenue surplus of £1,280,000 already referred to, we find ourselves in a position to dispose of some £240,000 not thus allotted. This may seem but a meagre sum after the good fortune of the last few years, but, in the circumstances which now confront us, we ought rather to congratulate ourselves on being able to anticipate a margin of available revenue at all. It is sufficient at any rate to serve certain very useful, if relatively modest, purposes. In the first place, we have had before us a request from the Burma Government to be placed in possession of larger resources for the prosecution of a comprehensive scheme for developing communications in that Province. We have given this request our careful consideration, with reference both to the importance of the object which the Local Government has in view, and to the bearing of the proposal on the permanent provincial settlement which was introduced in 1911-12. A final decision has not yet been reached on the question of a permanent augmentation of provincial resources, but in the meantime we have decided to give the Local Government assistance in 1914-15 by means of a non-recurring grant of £100,000. I may add, however, that in any event there will be no departure from the general principles on which our permanent settlements are based.

Secondly, we propose to provide £40,000 (recurring) for the remission of a number of miscellaneous contributions which local authorities at present pay to Local Governments as a return for services rendered by the regular provincial establishments, but in regard to which it is held that no recovery need hereafter be made. This is a step which follows a recommendation of the Decentralisation Commission, and I may be allowed to express my personal satisfaction at being able, in another capacity, to take a share in making the Commission's recommendation effective and in doing away with a number of troublesome, and in some cases questionable, recoveries which affect a large number of local bodies.

Thirdly, we propose to make recurring grants of £60,000 for Education, and £40,000 for Sanitation. I need not say that it would have been a great satisfaction to the Government of India if financial conditions had permitted of a larger grant in aid of these primary objects of our policy. We fully recognize the necessity of adequate provision for the increase in expenditure which the great advance now being made in Education and Sanitation must inevitably entail. But Honourable Members will recognize, I think, that in a year like the present it is not practicable to go further than is now proposed as regards Imperial allotments.

The great bulk of these grants, which aggregate £240,000, will be adjusted through the Land Revenue head, and I have therefore thought it convenient to deal with them here. But a portion, namely, the Sanitation grant of £40,000 and £7,000 out of the Education grant, will be held in reserve for the present, and must therefore on technical grounds be treated as no addition to Imperial expenditure.

25. I return, after this digression, to my task of explaining the principal improvements of revenue. The next head requiring mention is Stamps, on the which an advance of £194,000 is expected, representing normal growth. Bengal and Madras are the chief contributors to this improvement, of which £88,000 falls to Imperial.

The Excise revenue of the current year shows the large advance of £529,000 upon that of 1912-13. This is a head which is specially liable to be affected by adverse agricultural conditions, and in the circumstances of the coming year we have taken credit for a more moderate rate of increase, the improvement anticipated being £212,000, of which the Imperial share is £89,000. The bulk of the increase will be obtained in Madras.

26. *Provincial Heads.*—I need only mention here that under Provincial rates, there is a nominal falling off of £149,000 which represents the disappearance of the credit to the United Provinces to which I referred in dealing with the Revised estimate. Instead of levying contributions from local boards and then repaying them by additional grants as in 1913-14, the Local Government will in future neither make the recoveries nor have to refund them.

27. *General.*—Taking our revenues as a whole, we are budgeting for an aggregate increase of £771,000, of which the Government of India obtain £642,000 and the Provincial Governments, £129,000. It is difficult to summarise without repetition the complicated facts which lie behind this bare general result, but there are one or two circumstances to which I should like to give some prominence. In the first place, it is satisfactory to note that almost every one of the larger heads contributes materially to the net advance. Secondly, the circumstances of the coming year to some extent obscure the real value of our State railways as a revenue producing asset. We have to budget with special caution as regards receipts, and to allow on the present occasion for a material addition to working expenses. Thirdly, much of the large increase under land revenue is indicative merely of recovery from the depression of the current year and does not represent a further advance. But reading the figures as a whole in the light of the facts which they represent I think it is manifest, as I said in dealing with the Revised estimate, that they point to sound and stable fiscal conditions.

Expenditure.

28. The aggregate Imperial and Provincial expenditure for which we propose to provide in 1914-15 is £84,662,000, or an increase of £3,287,000 above the expenditure of the current year. The increases under Imperial heads amounts, however, to £994,000 only, the remainder occurring under Provincial, and being due in the main to diminutions on the normally large balances at present in the possession of Local Governments. I append a comparative statement as before. I may add that, with the experience of the current year in view, I am personally a little sceptical as to the provinces being able to spend as much as they anticipate, and notably under Education and Medical. They are however sanguine on this point, and as the matter does not affect the Imperial surplus or diminish our balances unduly, we have accepted the estimates as they now stand.

[In millions of £]

	Revised, 1913-14.			Budget, 1914-15.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Expenditure.						
1. Opium	1·613		*1·072*	·988	..	·988
2. Military Services	21·389		*21 389*	21 886	..	21 886
3. Interest on Public Debt	8 437	·876	*9·313*	8 665	·906	9 571
4. Interest on Capital of Companies	1·975	..	*1 975*	2 197		2 197
5. Interest and sinking fund payments for land	·080	·002	·083	·123	·001	·124
6. Miscellaneous	·316	·263	·579	·178	·395	·573
7. Land Revenue	·518	3 866	*3 385*	·312	3 841	*4 153*
8. Forest	·031	1 095	*1·126*	·097	1·261	*1·358*
9. Police	·243	4 823	*5·066*	·257	4·836	*6 093*
10. Education	·119	3 128	*3 247*	·154	3 834	*4 000*
11. Medical	·134	1 238	*1 372*	·184	1·701	*1 885*
12. Civil Works	1·092	5 564	*7 656*	1·138	6·847	*7·985*

* 29. *Heads mainly Imperial.*—The decline of £112,000 under Opium expenditure is dealt with in the separate section on that subject, as also the increase of £487,000 under Military Services.

The interest on our Public Debt increases every year as new loans are raised, and with the heavy borrowings which we contemplate in 1914-15 we have to provide for an addition of £264,000 for interest on the Public Debt proper, the bulk of which falls on Imperial, as well as for £214,000 more (generally Imperial) in connection with that portion of the Secretary of State's borrowing transactions which he effects through the agency of companies working State lines. The railway estimates also include an additional provision of £112,000 for the purchase of land for Branch line Companies.

30. *Divided Heads.*—Under Miscellaneous there is a decrease of £186,000 under Imperial, mainly accounted for by the non-recurrence of the exceptional payment of £200,000 which we have had to make in the current year in connection with the Bangalore surplus. The increase of the Provincial expenditure under this head includes some allowance for the remission of *takavi* loans and other indirect famine expenditure; and also provision in respect of the remission of miscellaneous contributions from local bodies to which I have already referred in reciting our new budget proposals, and which, as there stated, is made up for by an Imperial contribution under the Land Revenue head.

31. *Heads mainly Provincial.*—Under 3—Land Revenue, there is an increase of £189,000, of which £173 rup is Provincial. This latter increase is distributed among the Provinces generally, the principal single item being a lump grant of £42,000 to the United Provinces for the revision of ministerial establishments.

The Forest expenditure shows an increase of £172,000, of which a large part is due to a special scheme for the supply of railway sleepers in the United Provinces and is represented by counterbalancing receipts.

Under Police there is also a large increase, £337,000. This again is spread over every province, but a large part is due to provision for a number of reforms in Bengal, and for the provincialization of village police in Oudh, which had to be deferred in the current year.

The increases, aggregating £1,674,000, under Education, Medical and Civil Works will be considered in the special section devoted to these heads.

The Budget also includes substantial provision for famine relief expenditure, the funds for the Imperial share of this outlay being found, as in the current year, by diverting the normal provision for re-duction or avoidance of debt. The figures will be given in the separate section on this subject.

32. I now turn to certain heads which require special comment.

A.—MILITARY SERVICES.

33. To commence with, I present the usual statement showing the gross and net expenditure on Military Services for the coming year and the four years preceding.

	Gross					Net, *i.e.*, Deducting receipts.
	Army.	Marine.	Military Works.	Special defences.	Total.	All Military heads.
	£	£	£	£	£	£
1910-11	19,151,780	448,867	986,137	7,087	20,193,871	19,259,912
1911-12	19,591,549	456,778	909,957	8,706	20,901,537	19,854,430
1912-13	19,679,526	479,928	837,570	9,251	20,983,100	19,866,066
1913-14 (Rev'ed)	19,555,900	478,300	918,100	21,540	21,007,500	19,969,900
1913-14 (Revised)	19,929,300	495,700	1 0,900	24,200	21,359,200	20,315,400
1914-15 (Budget) ..	20,262,100	522,900	1,068,100	32,500	21,886,100	20,800,000

34. There is thus a net increase of £373,000 in 1913-14 over budget anticipations, the result of a rise of £18,000 in receipts and of £392,000 in gross expenditure. The increased expenditure is mainly due to the fact that when fixing the budget estimate for military food and fodder charges, my predecessor anticipated that, thanks to good seasons, prices would reach a lower level in the current

year than had been attained in 1912–13. This anticipation has unfortunately not been fulfilled; and under this particular item we are £338,000 worse than the budget. There has also been an unforeseen additional expenditure of £43,000 in connection with special services. While the outlay on ordnance and military operations has been somewhat smaller than was anticipated, this saving has not sufficed to counterbalance the extra charges involved in the early return of Indian cavalry from Persia, where their cost was partly met by His Majesty's Government, the despatch of reinforcing troops for Muskat, the prolonged employment of work parties on the North-East Frontier and the concentration of troops at Dacca.

34. The net Military budget for the coming year has been fixed at £20½ millions, a sum which represents an advance of £481,000 upon the net expenditure now anticipated in the current year and of £853,000 above the standard adopted in framing the budget last March. There are two main reasons for this excess above the budget total for 1913–14. In the first place, we are again faced with a high figure for the provisioning of the army, and have to provide an additional £362,000 on this account, as present conditions evidently point to an even higher scale of prices than those of the current year. Secondly, we have increased the grant for special military expenditure by £498,000, or by about £350,000, if we exclude certain special stores liabilities carried forward from the current year, to meet which we have reduced our ordinary demands for 1914–15 by making advance purchases this year. The main factor in this large addition is the provision of £117,000 more for the purchase of new rifles, a measure of admitted urgency. We have also to provide £86,000 in all for additions to the pay of British Service officers which will have to follow the concessions recently made in this direction at home and which it is proposed to apply, as there, from the 1st January last. Among other large requirements I may mention the provision of a dredger and station ship for the Royal Indian Marine, towards which we have provided £60,000, and military aviation which obtains £23,000 more than in the current year. We also include under special military expenditure the cost of the new cantonment at Delhi. The greater part (£73,016) of the grant of £107,000 for this purpose in the current year has been spent on the acquisition of land: in 1914–15 more rapid progress in construction can be expected and the total grant is being raised to £133,000.

The balance of the aggregate provision for special military expenditure will be mainly applied to the supply of army stores and equipment, and to the continuance of building works in progress, with special reference to the improvement of the accommodation of Indian troops and followers, a measure for which £87,000 is again being set aside as in previous years.

The reasons for proposing a higher standard of expenditure are thus of a readily definable nature, and to some extent, I hope, special and temporary. Our proposals at any rate imply no setting aside of the Army in India Committee's recommendations. We have not yet been in a position to deal with these fully. We shall have to consider them with great care and subject to the fundamental consideration that we cannot, for the sake of any immediate money gain, do anything which would weaken our military position. We have also to await the opinions of Sir Beauchamp Duff whom, I am sure, we shall all welcome very cordially on his approaching return to India to take up the high office of Commander-in-Chief and Army Member.

Time does not permit me to go into a detailed study of the past sources of military expenditure, though the increased outlay which we are now proposing would have made me glad to do so, for, if we look back a few years, we find that it is not unprecedented: in 1904–05 the net expenditure amounted to an even higher figure (£20,098,000).

B.—Opium.

35. An important feature of the Financial Statements presented by my predecessor was an account of the position as regards opium. Last year, however, Sir Guy Fleetwood Wilson pronounced the funeral oration of the China trade. We have ceased, it is true, to sell opium for export to that country but one of the many embarrassing problems raised by our long connection with China in this matter still remains for solution. I refer to the question of the disposal of the stocks of Indian opium which have accumulated in the China ports. These stocks, which amounted to over 35,000 chests at the beginning of 1913, have now been substantially reduced, but over 12,000 chests, representing a large amount of locked-up capital, still remain. This opium has been imported in pursuance of diplomatic engagements which have been faithfully observed on our side; indeed, as the Council is well aware, we have made concessions that went far beyond our original obligations. In China, on the other hand, cultivation still continues in several of the provinces, and vigorous as the attempts to carry out a prohibitionist policy have no doubt been, there is still a large local demand for opium and a considerable amount of local production. The accumulations of Indian opium are due in fact not to any excess supply, but to impediments which have been placed in the way of their passage into consumption which is legitimate, and provided for by treaty, in areas in which Chinese production still continues.

37. There still of course remains the much less remunerative trade with other Far Eastern countries such as the Straits Settlements, Hong Kong and the Dutch East Indies. Now that the China export trade has ceased, we can hope to put the balance of the export trade on a more settled footing. As explained by my predecessor, the amount of non-China exports fixed for 1913 was reduced from 13,200 chests—the number exported in 1912—to 9,000 chests only. This was done as a purely temporary measure, with special reference to the immediate situation in China—a situation which it does not seem to have affected in any real way. The non-China markets on the other hand have been much disturbed by the drastic curtailment of legitimate supplies, and we have had to turn our attention to that side of the case. In most of these other countries which take our opium the drug is a Government monopoly, its use and sale being governed by regulations and restrictions as to India. The sudden reduction in the supply of uncertified opium naturally put these countries to considerable inconvenience, for they found great difficulty in obtaining sufficient opium to work their monopolies, and were obliged in some cases to make up the deficiency by turning to Persian opium. In deference, therefore, to the strong representations of the Colonial Governments, and to prevent an increasing encroachment on our remaining markets, we decided to revert in 1914 to the number of chests (18,200) which were exported in 1912. This number, so far as our information goes—and the change was not

made without careful consideration based on the most reliable figures available—is not in excess of the legitimate requirements of these countries, and it is indeed actually less than the amount which we were selling to them a few years back.

We estimated that the 9,000 chests to be sold during the current financial year would realise on an average Rs. 1,800 a chest. The disturbance of trade expectations caused by the drastic reduction of the sales caused, however, a large though temporary inflation of prices, and at the sale held in April 1913, Rs. 3,011 per chest was realised. Thereafter the market remained unsettled, and prices, though still high, were extremely fluctuating, but with a general downward trend, until the announcement of our intention to revert to an export of 13,200 chests during 1914, when a heavy further fall occurred. On the whole we anticipate that an average price of Rs. 2,050 will be realised during the financial year, and the improvement of £161,000 in 1913-14 to which I have already referred is due to this cause.

As regards the coming year, prospects are still very uncertain, and in estimating for 1914-15 we have thought it best to follow closely the indications supplied by recent sales. We have therefore assumed that the 13,200 chests will be sold at an average of Rs. 1,600 per chest. This accounts for an improvement of £168,000 over the sale proceeds of 1913-14, which, as already mentioned, represent a much smaller number of chests. The actual increase (£145,000) under the head as a whole is, however, somewhat less, owing to this year's revenue having been enhanced by arrear collections.

38. My predecessor mentioned last year that it had been decided to compensate the Malwa States for the premature closing down of the China trade by purchasing from them the amount of opium by which their exports to China in 1913 might fall short of the number of chests which had been assigned to them in our programme for that year. We accordingly purchased some 12,000 chests at an average price of about Rs. 650 per chest. Malwa opium is by its constitution suited for consumption in the non-China markets, and we are, therefore, endeavouring to utilise the opium so purchased by blending it with the opium grown in the United Provinces, for issue as excise opium. The necessity for such a purchase does not arise in 1914-15, and our opium expenditure is thereby reduced to the extent of £818,000. On the other hand, the long continued rise in the value of agricultural produce generally has compelled us to enhance the price paid to cultivators in the United Provinces for raw opium issues from the rate of Rs. 6 a seer, which has been in force ever since 1894, to Rs. 7-8-0 a seer, and the additional expenditure involved by this higher rate, and also by the better yield which is now anticipated, to some extent counterbalances the saving already mentioned. The net result is therefore a decrease in expenditure of £412,000 as compared with the Revised.

C.—FAMINE RELIEF.

39. I have already explained how the faulty distribution and premature cessation of the monsoon have led to famine conditions in certain areas. Fortunately, the relatively limited area of drought, good crops in the previous year, and the increased staying power of the people have rendered the calamity much less serious than it would otherwise have been. In the United Provinces the worst tract comprises an area of 45,000 square miles and 12 million people, and may be taken to include the whole of the Agra, Rohilkhand and Bundelkhand Divisions, and parts of the Allahabad and Lucknow Divisions. The failure of the monsoon in the parts most affected in this tract is worse than in the famine of 1907-08, but stocks are ample and the people are in a better condition to face misfortune, and actual famine conditions have hitherto been confined to the four districts of Jalaun, Banda, Hamirpur and Etawah. Scarcity has been declared in seven other districts of the United Provinces, but test works have attracted fewer persons than was originally expected, and gratuitous relief in those districts is still on a comparatively small scale. The scarcity area also includes several districts of the Bombay Presidency, but distress is likely to be acute in the Sholapur district only. In the Central Provinces the situation was improved by an opportune fall of rain at the beginning of December, and it is not apprehended that direct relief will be necessary except on a small scale in the districts of Jubbulpore, Saugor and Damoh. Test works have also been opened in the Mewara district in Ajmer-Merwara, and though actual famine has not been declared in the Punjab, railway concessions for fodder have been granted in the eastern portion of that Province, as well as in other scarcity areas.

40. The occurrence of famine and widespread scarcity affects our finances in several ways directly, and in many indirectly. In the first place, it involves at once the distribution of agricultural advances on a largely increased scale, and the direct outgoings on this account have already amounted to about Rs. 125 lakhs, of which the United Provinces have taken 115 and the Central Provinces 7. Secondly it entails suspensions, and ultimately considerable remissions, of land revenue. In 1913-14 we are suspending altogether Rs. 85 lakhs, mainly on this account: in 1914-15 the budget provides for further suspensions of Rs. 33 lakhs, but against this it is expected that given a favourable monsoon, Rs. 51 lakhs of the previous suspensions will be recovered. The definite remissions provided for amount to Rs. 20 lakhs in 1913-14, and Rs. 34 lakhs in 1914-15. Thirdly, there is the actual expenditure on famine relief in which, as I may explain incidentally, we also include the cost to Government of the reduction of railway rates for the carriage of fodder, this being now an accepted method of dealing with the scarcity of fodder which accompanies famine conditions. Under the head "33—Famine Relief" an expenditure of Rs. 20 lakhs is anticipated in 1913-14 and Rs. 45 lakhs in 1914-15 or in all Rs. 74 lakhs, the greater part of this outlay—some Rs. 20 lakhs in the current year and Rs. 35 lakhs in 1914-15—being incurred in the United Provinces.

41. Then again, on the occurrence of famine, we have to suspend a part of the full provision which we make in normal years for famine insurance. As Honourable Members are aware, out of the million pounds a year devoted to this purpose, half is spent on protective irrigation works and, where necessary, protective railways. This expenditure goes on unchecked during famine times. The remaining half is actually spent, in good years, wholly on productive capital undertakings, being treated in our accounts as utilised in the reduction or avoidance of debt. In a famine year, however, any expenditure on actual famine relief up to a maximum of about £½ million (Rs. 37½ lakhs) is accompanied by a corresponding curtailment of the allotment for reduction or avoidance of debt, and only the balance of the half million remains available for productive capital works. It is expected that the Imperial share of famine relief expenditure will amount to some Rs. 28½ lakhs in the current year and Rs. 30 lakhs in 1914-15, a further balance of Rs. 15½ lakhs being Provincial. Thus, unless

these anticipations are disappointed, the outlay on direct famine relief will not, in itself, involve a deterioration in the Imperial revenue account, as the whole of the funds required will be found by diverting a portion of the normal provision for reduction or avoidance of debt. Some small expenditure (£47,000) on famine relief was in fact provided for, in this way, in the current year's Budget.

43. The figures also illustrate the working of the system of Provincial famine credits. It is too complicated a system for me to describe in detail here. But, as applied in actual practice at a time like the present, it produces this definite result that while the United Provinces, the Punjab, Bombay and the Central Provinces, all expect to have a certain amount of famine expenditure to meet in the current year and in 1914–15, the funds will be found in the last three cases entirely from Imperial resources. In the case of the United Provinces, the first Rs. 12 lakhs of famine relief expenditure in the current year will be an Imperial charge. This will exhaust the amount now at credit of the Local Government and provincial resources will have to find about Rs. ½ lakh in the current year and nearly half the entire expenditure anticipated in the province in 1914–15, i.e., about 20 lakhs out of 35. The Local Governments, though not wholly exempted from responsibility in regard to famine relief expenditure when serious distress occurs, are at any rate relieved of a very large part of the burden which under previous arrangements they were expected to bear unaided.

D.—EXPENDITURE FROM SPECIAL GRANTS (EDUCATION, MEDICAL, ETC.).

44. The heads of Education, Medical and Civil Works have been reserved for separate consideration for two reasons. In the first place, the bulk of the expenditure of the Local Governments from the special grants given by the Government of India falls under these heads. Secondly, to obtain the true outlay on education and sanitation, it is necessary to take account of the civil works expenditure also, as much of the provision made in successive budgets for the former purposes is eventually transferred, when the expenditure comes to be incurred, to the public works head, and allotted to the construction of schools and other works, or made over to local bodies by direct grants which it is the practice to bring to account as civil works charges. The following table shows the expenditure under these heads from 1910–11 onwards. I have chosen that year as the starting point of the comparison, because it is the last year before these special grants began to be given by the Government of India on a large scale.

[*In thousands of £*]

	Education.			Medical.			Civil Works.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
1910–11 ..	72	1,773	*1,845*	78	985	*863*	714	3,823	*4,537*
1911–12 ..	68	1,903	*2,031*	87	1,068	*1,155*	634	4,819	*5,453*
1912–13 ..	120	2,489	*2,610*	185	1,142	*1,327*	1,121	4,874	*5,995*
1913–14 Budget ..	144	*3,934*	*4,078*	163	1,858	*2,021*	1,474	5,500	*6,958*
1913–14 Revised ..	119	3,123	*3,242*	162	1,236	*1,398*	1,992	5 954	*7,946*
1914–15 Budget ..	164	*3,836*	*4,000*	184	1,701	*1,885*	1,108	6,317	*7,425*

44. It will be seen that since 1910–11 the scale of the expenditure under Education and Medical has practically doubled, and that there has also been an increase of 64 per cent. under Civil Works. To illustrate the extent to which this additional expenditure is being financed by special grants, I append the further figures below. These apply to Provincial outlay only, as the increase on the Imperial side, which includes the provision for minor administrations, is, speaking generally, supplementary to the expenditure met from special grants, except that, as already explained, the Imperial figures for 1914–15 include such portions of the new grants as are still undistributed.

Expenditure from special Imperial grants included in provincial expenditure.

[*In thousands of £*]

	Education.	Medical.	Civil Works.		
			Education.	Medical.	Other objects.
1911–12	144	136	70	40	142
1912–13	468	108	189	222	280
1913–14, Revised ..	920	184	265	341	817
1914–15, Budget ..	1,604*	826	252	263	710

45. These figures have been specially compiled for the present purpose, and must not be regarded as claiming absolute accuracy. From this point of view, they are not altogether suitable for inclusion in a Financial Statement, which should ordinarily deal with strict accounts figures. But the matter is one of very great interest, and Honourable Members will, I think, feel with me that it is worth attempting to clear it up in some degree.

Taking the two tables together, and comparing 1914–15 with 1910–11, it will be seen that the direct expenditure on Education has increased by £2,154,000. Some further educational expenditure is also included, as already stated, under the Civil Works head, of which £254,000 can be distinguished as it has been incurred from the special grants. Thus, there is a known increase in all, of about £2,408,000. Of this amount £2,315 is Provincial, and is being financed to the extent of £1,656,000 from special grants given by the Central Government.

Similarly, the Medical expenditure, which of course includes sanitation, has increased by £902,000 directly, or £1,165,000 including again the Civil Works portion of the special grants. Of this increase £1,058,000 is Provincial, and is being financed to the extent of £783,000 from special grants.

The same data will serve to elucidate the figures under Civil Works. The total increase under this head since 1910–11 is shown to be £2,918,000, of which £2,824,000 is Provincial. Of the latter sum, about £515,000 is provided, as already stated, from the special grants given for Education and

Sanitation and £710,000 from special grants for miscellaneous purposes. The remainder of the increase represents a general enhancement of the scale of administrative outlay rendered possible by the favourable settlements now in force.

48. In thus comparing the Budget provision for expenditure on Education and Sanitation which is found possible in 1914–15 with the standard previously existing, I must guard myself against seeming to regard the higher figures of the coming year as necessarily representing a permanently established standard. That of course is not the case, as the provision for 1914–15 is found to a considerable extent from non-recurring grants, which are likely to be rapidly exhausted if the Local Governments succeed in developing their spending capacity to the extent which they anticipate. I should like to show the Council the actual position on this point. For this purpose I append a further set of figures showing the aggregate special grants made to the provinces during the four years ending with 1914–15, and the margin which will still be left from these special resources at the end of that year. Two preliminary explanations however, are required on minor points. First, those grants which were announced in March 1911 in connection with the Financial Statement of 1911–12, but technically given in the Revised estimate of 1910–11, are treated as belonging to the year 1911–12, *i.e.*, as coming within the period mentioned, any trifling expenditure from such grants at the close of 1910–11 being of course excluded. Secondly, as I have already explained, a portion of the recurring Education grant of 1914–15 and the whole of the recurring grant for Sanitation remain as yet unallotted, and have therefore to be treated for the present as Imperial. The figures for recurring grants given below will thus be somewhat enhanced when this distribution is made.

[In thousands of £].

	Total grants given (1911–12 to 1914–15).		Total Expenditure incurred * (1911–12 to 1914–15).	Balance expected to be available on 1st April 1915.
	Recurring.	Non-recurring.	Non-recurring.	Non-recurring.
(1) Education	756	1,169	1,121	995
(2) Sanitation	243	1,687	1,244	443
(3) Medical relief, etc.	..	58	58	..
(4) Agriculture, etc.	..	177	169	8
(5) Grants for other special purposes	..	1,545	1,325	220
(6) Grants for general purposes ("Discretionary grants").	..	647	473	174
Total	1,001	7,280	6,510	2,770
Add—Saving on recurring grants during foregoing period (about).				108
Total amount expected to be available from special grants on the 1st April 1915.				1,878

* Non-recurring figures only are given, as the recurring grants are understood to have now been fully worked up to any average obtained from those grants before the corresponding expenditure had been fully attained being added at the foot of the statement.

47. The figures bring out clearly the fact that the Local Governments have already received very material assistance in regard to the recurring outlay which the progressive policy in Education and Sanitation must entail. For the future, they can rely, first, on the recurring grants already given; secondly, for a time at any rate, on the large unspent balances which they have still in hand, and thirdly on the growth of their own revenues—a factor which must not be entirely neglected. I have already indicated that I hope that next year, if circumstances are propitious, I may be in a position to give stronger practical proof of the Government of India's continued sympathy in this matter. Meanwhile, the large donations already made have gone far beyond the immediate spending power of the Local Governments, and it cannot be said that further advance is being prejudiced for want of funds.

48. Incidentally, the foregoing paragraphs and the figures cited therein forcibly illustrate the position brought out in the opening part of my speech, viz., that it is impossible, in present circumstances, to attempt to discriminate too definitely between Imperial and Provincial figures in the Budget synopsis. If we were to look at the first table in this section by itself, it would *prima facie* appear that there had been an enormous increase in Provincial expenditure under Education, Medical and Civil Works; and that the increase under Imperial, though proportionately much the same, had been in itself but small. The figures subsequently adduced show, however, that the greater part of the aggregate increase in Provincial expenditure has ultimately come out of grants made from the Imperial exchequer.

F.—Financial position of the Provinces.

49. As stated in connection with the *Revised* estimate, the aggregate Provincial balances on the 1st April next will amount to £9·8 million, and as the Budget provides for overdrawing to the extent of £3·2 million, the closing balance on the 31st March 1915 becomes £6·6 million. For details I would refer to Statement D (Financial Statement). I also draw the attention of the Council to a statement at the end of Financial Secretary's memorandum, which gives a bird's-eye view of the financial position of each province, exhibiting receipts and expenditure as well as balances. These statements afford further evidence of what I have more than once drawn attention to the prosperous condition of the provinces. The only further remark I have to make is that the provinces constituted by the re-distribution arrangements announced at the Delhi Darbar, viz., Bengal, Bihar and Orissa, and Assam are at present on temporary financial settlements. These are to be revised and put on a permanent

basis from the 1st April 1915, when sufficient time will have passed since the constitution of the provinces in question to enable such a step to be safely undertaken. The necessary investigations will be made during the coming year.

CAPITAL EXPENDITURE—GENERAL REVIEW.

30. I now turn to a different subject. I have dealt so far with the revenues of the current and the coming years and with the administrative expenditure charged against them. But, as Honourable Members are well aware, there is a large field of Governmental activity outside the revenue account. Every year heavy capital expenditure is incurred on Railways and Irrigation works, to which the construction of new Delhi has now been added. There are also other non-revenue issues as, for instance when we repay temporary debt, or grant loans to local bodies or agriculturists, or authorise the Local Governments to draw on the balances which they bank with us. All these undertakings and obligations have to be financed. The subject has sometimes perhaps been regarded as technical or of secondary importance. On this occasion, however, it presents the most critical problem which we have had to face in framing the financial arrangements of the year.

31. In our revenue budgets we can rely in ordinary years upon inherently progressive revenues from which to meet our ever-growing expenditure. In the case of the capital budget, if I may so call it, we have, again, to provide for expanding expenditure. There is a strong and natural demand for increased outlay on railways and irrigation works, and that demand has our fullest support. But it has to be clearly realised that the corresponding assets are not themselves automatically expanding. To a large extent, indeed, they may almost be described as fortuitous, and it is a mistake to expect that our productive capital expenditure can go up by leaps and bounds. We must be well content if we can make some advance from time to time, and meanwhile secure the ground which has been gained.

32. The circumstances of the coming year illustrate this in a striking way. My predecessor was able to provide in the present year for a railway programme of £12 million, and the announcement made sometime ago that this figure will be repeated in 1914-15 has perhaps been regarded as merely the natural and normal course for us to take. Conditions to-day, however, are totally different, and the question whether we could in fact finance such a programme has been a matter of no little anxiety to the Secretary of State and to ourselves. The change in the situation can be summed up in a sentence. On the 1st April 1913 my predecessor could count on £6½ million more in balances than we can look for on the 1st April next, on the other hand the capital obligations, apart from railways, which he undertook in 1913-14, were about £1½ million more than those provided for by us in 1914-15. Thus we start at a net disadvantage of no less than £8 million: the actual difference would in fact have been £9½ million were it not that the Secretary of State has anticipated a portion of his borrowing programme for the coming year by floating a loan of £2 million through the Bengal Nagpur Railway Company in January, more than £1½ million of which will go to swell his closing balance for the current year. I shall explain the permanent significance of this deterioration of our ways and means position later, and will merely remark at this point that it is not primarily the outcome of an unfavourable monsoon; it was in fact part of the original budget arrangements to draw on accumulated balances to the extent of £11 million and so work down to a normal figure. Thus the problem which faced us was not an unexpected one. To the case of 1914-15 it meant this: how could we make good the deficit of £9½ million to which I have just referred? More generally, and looking a little beyond the year which is just ahead of us, can we expect to finance a railway programme of £12 million at all except in years when we happen to receive abnormal assistance from balances, i.e., from unexpectedly large surpluses, from heavy lapses, and so forth?

33. Our present decisions are three-fold. First, as I mentioned above, we have decided to maintain the £12 million railway standard. Secondly, the Secretary of State has agreed to borrow, directly or through Railway Companies, about £8 million in England for the requirements of 1914-15—and, as just stated, has already raised a part of this sum—as against £3 million of sterling borrowing budgeted for in the current year; and we hope to borrow Rs. 6 crores in India as against Rs. 3 crores in 1913-14. Thirdly, we are taking steps to attract increased deposits through the Postal Savings Banks. I should like to say something on each of these points, which constitute the principal departures of policy announced in this Financial Statement.

34. First as regards the railway programme. We are extremely reluctant to go back, even temporarily, on a standard once attained, notwithstanding that that standard was only reached this year, and under totally exceptional conditions. Whether it will be possible to maintain it in subsequent years I do not know and can in no sense guarantee. I can only assure the Council of my earnest wish to do so, if it should be practicable. I must also warn them, however, of the difficulties implied. The figure involves a large advance on anything we have really been accustomed to in the past. From 1908-09 to 1912-13 inclusive, the average budget provision for railway capital expenditure was something under £10 million, and there was no observable tendency in this period to any progressive increase. The actual expenditure—and this is an important point—was considerably less. It averaged only about £8½ million, the lapses in one year going to swell the budget provision of the next. The Railway Board have lately given great attention to this question of avoiding lapses. They feel—and I agree with them absolutely—that it is far more important to spend the money they get in the year for which it is allotted than to count on getting some of it again a year later. As a result of this, there was fairly full expenditure in 1912-13, and in the current year we expect that the budget grant will be fully utilized, and indeed somewhat exceeded. Accordingly, when we now budget for a programme of £12 million, we anticipate that it will be spent; and the point which I put forward is that in arranging to finance so high a programme, under conditions which give us little abnormal and fortuitous help, we are really advancing the effective standard of railway capital expenditure in two ways. We are in the first place raising our budget provision to a level attained for the first time this year, and secondly we have made arrangements which debar us from counting on any material lapse in that figure.

55. Next as regards our borrowing programme. The rupee loan of 5 crores which we propose to issue represents a record demand on the Indian loan market. The highest figure yet reached was 4½ crores in 1906–07, and after that there was a reaction which culminated in a loan of 1½ crores only in 1910–11. Since then there has been some advance, but it is only during the last two years that we have reached as much as 3 crores again. In some quarters it may be thought that existing conditions hardly warrant such a big step forward as that which we propose to take, but to this I would reply that the loss of confidence in banking deposits and investments at alluring rates of interest, which the present crisis has brought about, must tend to increase the demand for—to use a convenient term—gilt edged securities. Now the only competitors we in India have in this field are the loans issued by the Presidency Municipal Corporations and Port and Improvement Trusts. In England, on the other hand, India sterling stock is subject to the competition of a great variety of issues of like character, and as evidence of the material difference which this circumstance has brought about, I may cite the fact that although the Secretary of State has abstained this year from any direct borrowing, the price of our sterling securities at Home has for some time stood materially below the quotations for our rupee paper, whereas formerly the relative position used to be the other way. An increase in rupee borrowing is therefore justified not merely by the general considerations which prompt every country to keep as much of its public debt as possible in the hands of its own people, but by the fact that of late it has been more economical to borrow in India than in London. I may point too to the fact that the marked success of our loan this last year showed that the Government would have been justified in applying to the Indian market for a larger sum. Having regard to these considerations, and after consulting those to whose advice we naturally look in these matters, we have determined to make the important advance that I have indicated, believing that in present circumstances we ought to obtain greater assistance from Indian capital towards our productive outlay even though we may have to pay somewhat more for it in the shape of the price of our loan.

56. As regards sterling borrowing, the position is, as I have said, materially different at present, and the amount which can be expediently raised in London in any particular year must be left to the judgment of the Secretary of State and his expert advisers. I may say that he, like ourselves, is fully conscious of the desirability of obtaining as much money as possible for productive purposes in the shape of loans, and this is shown by the statement I have already made as regards next year's Home borrowings. I can give no assurance, however, that borrowing on the scale now proposed will be feasible in future years. That must depend on a variety of circumstances which cannot be prognosticated. One consideration, of which the force will be generally recognized, is that the Secretary of State cannot in any one year undertake to issue loans on so large a scale as to create the risk of injuring the market for his loans in subsequent years. For the practical decisions required each year a great deal of skill, vigilance, and experience are necessary, and regard must be paid to the fact that market conditions change sometimes with dramatic suddenness, as was witnessed, for instance, at the beginning of February, when there was a sudden boom in gilt-edged securities which sent our sterling paper up several points. But the general principle, recognized alike by the Secretary of State and the Government of India, is that our borrowing policy must be one of reasonable courage tempered by reasonable caution, and I lay equal stress on both these factors.

57. I am of course not unmindful of the fact that the Mackay India Office Committee of 1907–08 recommended that the programme of capital expenditure on railways should be fixed at £12½ million per annum, and that this decision was endorsed by the Government of India and accepted by the Secretary of State. I must point out, however, that in calculating the resources which would be required to finance a capital expenditure programme of this amount the Mackay Committee postulated that the Secretary of State would be able to raise sums averaging £9 million per annum in England either directly or through Railway Companies. But of late years the circumstances of the market have been such that the Secretary of State has been quite unable to comply with this anticipation. Thus in 1910–11 his net borrowings, including Companies' transactions, amounted to £5 million only.* In 1911–1912 the net borrowing was nil, while in 1912–1913, as against £7½ million raised, £6,500,000 were paid off. Further, among the assets which the Mackay Committee took into account was £1 million per annum from net profit on coinage, to be diverted from the Gold Standard Reserve and devoted to capital outlay. It was subsequently decided, however, for reasons which were fully explained in correspondence laid before the Royal Commission on Indian Finance and Currency, that the use for this purpose of part of the profits of coinage should be postponed until the Gold Standard Reserve had risen beyond its present level: and we have thus lost another asset on which the £12½ million Railway programme was dependent.

58. Our third decision relates to the Postal Savings Banks. Until some three years ago, the highest sum which a depositor might place in the Savings Bank in a single year was Rs. 200. This was a gross amount, quite independent of the sums withdrawn in the year. In January 1911 this limit was raised to Rs. 500, and the effect has been very striking. The annual deposits have greatly increased, and it is clear that the concession has added to the practical utility of the Savings Bank system. We propose now to go further in the same direction by raising the limit on annual deposits from Rs. 500 *gross* to Rs. 750 *net*, and also to raise the total amount a man may hold in ordinary deposit at the Post Office from Rs. 2,000 to Rs. 5,000, other consequential changes, which I need not detail, being also made. We are not relying upon immediate help in the coming year from this measure in financing our capital undertakings, and we are not yet in a position to estimate the actual amount of additional deposits which it will bring in. I regard it however as a valuable, though subsidiary, means of fortifying our position in the future; and it is independently justified by the evidence we have that small depositors whose apprehensions have been roused by the recent banking crisis, are already seeking the security which the Government Savings Bank system affords.

59. So much for the coming year. Honourable Members will ask—and I have naturally asked myself—what we are to expect later on. Are the less favourable conditions of the moment likely to prove permanent? This is a question to which I think no categorical answer can be given. But the

* I arrive at 'net borrowing' by deducting from the total sums raised in a year the amounts necessary for the repayment at maturity of India bills, India bonds, and debenture bonds originally issued by Guaranteed Railway Companies whose contracts with the State had been determined by purchase or otherwise.

matter is certainly worth examination. In the first place, we have obtained in the last few years a series of unexpectedly large surpluses, largely from Opium windfalls. These windfalls have now ceased, and to that extent at any rate future prospects are less favourable. Then, again, the whole period of my predecessor's regime was, broadly speaking, one in which the Provincial Governments were building up ever-increasing balances, partly through the unexpectedly rapid growth of their own revenues and partly through Imperial subventions. On the 1st April 1908 these balances stood at £2½ million; by the 1st April 1913 they had risen to £10¼ million. These balances are now likely to be rapidly spent. The effect on our ways and means position is precisely parallel to what happens when a depositor in a bank gradually accumulates a large deposit and then begins to draw on it freely. The bank's own operations, if this were done on a sufficiently large scale, would largely expand during the period of accumulation, and would have to be correspondingly curtailed when the period of withdrawal began. This of course must be a temporary phase, for no Local Government can permanently overspend. But the Provincial balances are still very high, and it may be ten or three years before we get back to a normal state of things. Thirdly, as I have already explained, when we budget for a big Railway programme, we must now expect that the grant will be very fully spent. All these factors must tend to check the accumulation of balances and the expansion of our capital programmes in the near future.

60. On the other hand, we are now in a very favourable position as regards the discharge of debt. The payments on this account during the five years ending with the current year have averaged close on £3 million a year. In particular the Secretary of State thanks to the possession for the time being of large balances, was able between the years 1910–11 and 1912–13 to repay, to the extent of £8 million India bills which had been issued in 1907–1908 and 1908–1909 to cope with the special adverse conditions then existing in connection with a large deficit and the exchange crisis. He has also paid off a considerable amount of debentures on certain railway lines which had been purchased by Government. So far therefore we have our hands materially strengthened as regards the future. In the coming year we have to set aside only £894,000 for discharge of debt, and this amount is not likely to be appreciably increased hereafter. Another factor which has gone to swell the surpluses of the last two or three years has been the unexpectedly rapid growth of railway revenue, and as we have to estimate with reasonable caution under this difficult head, the same result may, let us hope, recur. Here, perhaps, we may let the question rest at present. With the prospect of several years of office before me, I do not want to go too far in the direction of prophesy. I think I have said enough to justify the importance which I attach to this portion of the Financial Statement, and the claims which it has upon the attention of the Council; and, having thus dealt with the questions of policy involved, I will now pass on to the more ordinary aspects of the subject.

Revised Estimate, 1913–14.

61. I compare below the budget programme of capital and other non-revenue items in 1913–14 with our present estimate of the actual outlay:—

	Budget, 1913–14. £	Revised, 1913–14 £
Capital outlay on—		
(a) Railways	12,000,000	12,167,000
(b) Irrigation	1,467,000	1,330,000
(c) Delhi	1,333,000	505,000
Repayment of railway debentures, India Bonds, etc. .	1,808,000	1,674,000
Outlay from Provincial balances	2,213,000	745,000
Local loans account, Imperial and Provincial ..	166,000 *	605,000*
Total ..	16,667,000	17,226,000

I have already touched on the most salient features of this comparison, that is, the full expenditure on railways, the heavy lapses in the provision for Provincial drawings, and the large payment in discharge of debt. The revised estimate under railways shows indeed a slight increase over the budget, due to a decision to regrant to a certain extent the lapses of the preceding year. A heavy lapse also occurred in the provision for new Delhi, the progress there being less rapid than my predecessor had anticipated. The last entry in the above table includes in the Revised the larger net *takavi* advances for famine purposes: their full effect has been partly counterbalanced by smaller issues or larger recoveries in non-famine tracts.

62. I have also mentioned that this programme was to be financed to the extent of £11 million from the surplus cash balances accumulated in previous years. Apart from this, my predecessor looked forward mainly to the provision (in round figures) of £1½ million from the Imperial surplus of the year; £2 million from the rupee loan, and £3 million from sterling borrowing by companies working State lines; £1½ million from unfunded debt transactions, these, as already stated, being to a large extent receipts of the Post Office Savings Bank; and about £½ million from that portion of the famine insurance grant which can be set aside in prosperous years for the reduction or avoidance of debt. These anticipations have not been exactly fulfilled. Savings Bank deposits have increased by about £½ million more than was anticipated, owing largely to the circulars given by the loss of confidence in other investments as the result of the banking crisis. The allotment for reduction of debt has been reduced by the necessity for diverting a portion of the funds to actual famine relief expenditure. Also, owing to the heavy lapses in expenditure and improvements in Provincial revenues, our aggregate cash balances were drawn upon to the extent of about £0·7 million only—a figure which would have been £8½ million but for the addition obtained from the recent issue of railway debentures. Thus we open the coming year with some surplus cash in hand.

* The figures here represent net outgoings.

Budget Estimate, 1914–15.

63. The following statement indicates our capital programme in the coming year and the funds on which we rely for financing it:—

Outlay.	£ Million.	*Assets.*	£ Million.
Capital outlay on (a) Railways ..	12·0	From balances†	4·6
(b) Irrigation ..	1·2	Imperial surplus of 1914–15 ..	1·3
(c) Delhi ..	·7	Rupee loan	3·3
Repayment of India Bonds, etc. ..	·7	Sterling borrowings	6·2
Outlay from Provincial balances..	3·2	Unfunded debt	1·9
Local Loans Account, Imperial and Provincial	·1*	Famine insurance allotment and minor items	(·2) ·7
Total ..	17·9	Total ..	17·9

Our aggregate capital commitments will thus amount to £17,038,000 or practically £18 million. It will be seen that while maintaining the railway programme at this year's figure, we make a reduced provision for productive Irrigation works (£1,200,000) and for the construction of the new capital at Delhi (£687,000). The allotments proposed are, however, in each case, as much as our technical advisers consider that they can spend. I have already referred to the large provision we have again to make for Provincial drawings and to the satisfactory position in regard to the repayment of debt.

As regards the assets, the only further point which remains for me to notice is the reduced provision from the famine insurance grant, which is mainly due to the continued necessity for applying a portion of the usual allotment to the direct relief of famine.

I have also to add that the announcements made as to our intended borrowings at Home and in India are subject to the usual reservation that the amounts may be varied later on if circumstances render this advisable.

64. I now proceed to add some special remarks on the three main heads of capital expenditure.

A—Railways.

65. The following statement gives the figures of railway capital expenditure on State-owned lines included within the railway programme for the coming year and the four years preceding:—

	1910–11.	1911–12.	1912–13.	1913–14 (Revised).	1914–15 (Budget).
	£	£	£	£	£
Open Lines including Rolling Stock	5,002,843	4,983,338*	7,134,200	10,000,000	10,613,500
Lines under construction—					
(a) Started in previous years	2,054,554	2,403,853	2,658,700	2,904,000	1,920,900
(b) Started in current year	387,531	452,150	103,200	162,100	66,600
	7,445,928	7,814,363	9,895,100	13,166,100	12,600,000

66. I have already dealt fully with the considerations which have governed the fixing of the next year's grant and the financing of it. The greater part of the money included within the railway programme is as usual devoted to the improvement of open lines and rolling stock.

The bulk of the amount set aside for the advance of lines already under construction is allotted to the Lower Ganges Bridge (Rs. 47 lakhs), the Burdwan-Howrah Railway (Rs. 39 lakhs), and the Itarsi-Nagpur Railway (Rs. 35 lakhs), while smaller amounts go to the Bhadrak-Tangi Railway, the Southern Shan States Extension, and the Bombay Harbour Branch extension of the Great Indian Peninsula Railway and other schemes. We estimate that, on this basis, we shall have in all 26,486 miles of railway in which the State is directly interested open on the 31st March 1915, against 24,172 miles at the end of the current year, and 21,873 miles 4 years ago. These figures may perhaps seem to indicate unduly slow progress in railway extension. It has to be remembered, however, that the new construction here referred to is that of State owned lines covered by our railway programme, and the figures take no account of the operations of private companies such as those carried under the current year the new lines sanctioned under these terms and the new feeder lines financed by District Boards in Madras comprise seven different undertakings, with a total intended mileage of 282; and there is ample reason for anticipating a similar development in 1914–15. The total additions to the railway mileage of the country obtained during the last five years by utilising agencies whose operations are excluded from our railway programme has been 2,151 miles. Of this mileage about three-fourths has been constructed by companies floated on branch line terms, while the payments which the Government have had to make by way of rebate or in pursuance of a guarantee have been insignificant.

An important condition of this method of extending the Indian railway system is that the branch line companies must be floated in India on a rupee basis: their increasing popularity thus affords a valuable means of supplementing our State railway programme and of relieving our direct demands upon the London money market.

67. On the whole, I think our critics have no reason to be impatient. A considerable advance is being made as regards direct programme outlay, while the operations under the revised branch line terms may be regarded as practically a new development and already a very promising one. The

* This figure represents net outgoings.

† Including the £1½ million (about) obtained this year for next year's programme through the Bengal-Nagpur Railway's debenture issue already referred to.

following figures show the capital outlay on all State lines up to the end of each year from 1910–11, and the net return obtained after deducting working expenses and interest charges :—

[*In thousands of £.*]

	1910–11.	1911–12	1912–13	1913–14	1914–15.
Capital outlay to end of each year	300,896	308 061	313 203	321,693	343,686
Net profit from railways during the year after meeting all charges including interest.	2,017	6,795	4,503	4,580	6,521
Percentage of net profit to capital outlay	67	1·23	1·51	1·40	1 14

The net profit has thus varied from about ⅔ per cent. to 1½ per cent. in the years mentioned. In 1909–10 it amounted to ¾ per cent. only, and in 1908–09 it disappeared and was replaced by a deficit. My predecessor uttered a warning on this subject last year, and I need not repeat what he then said. Briefly, although the net profits we have derived from railways in recent years are *per se* imposing, they represent but a small margin of profit on the total capital involved, and that margin may be materially affected by trade or climatic circumstances beyond our control. In fact, as I have already remarked, now that we are free from the vagaries of opium, the net railway receipts form the portion of our budget which it is most difficult to forecast with exactitude, or rely on with certainty. On the other hand, it is right to remember that the foregoing figures include some capital outlay on protective railways and also that the interest charges taken into account in this calculation include certain annuity and sinking fund payments which are really of a capital nature, amounting as they do to the discharge of debt. If calculated on a strictly commercial basis, the percentage of net profit would thus be somewhat higher than these figures indicate.

68. It is urged by some critics that the railway profits ought to be employed on improving and enlarging our railway estate. The answer is that this is, as a matter of fact, what we have done. If we take recent years, the total amount which we have devoted towards our capital programme from current revenues, and from balances which represent previous revenue surpluses, much exceeds the amount of profit which the railways have given us. On the other side, it may be urged that this policy is an undesirable one, and that in view of the productive character of railways and irrigation works we ought to find fresh capital outlay therefor exclusively, or at any rate more largely, by borrowing. That is a proposition for which theoretically there is much to be said, but as I have endeavoured to show previously, its application as a matter of practical policy in recent years would have very materially curtailed the development of railways which we regard as a primary necessity of the economic development of the country. Admitting too that revenue surpluses ought eventually to be applied to the benefit of the community, it does not follow that benefits of this character should be exclusively confined to reduction of taxation, or expenditure on such matters, important as they are, as education and sanitation. The community is equally benefited by an extension of railway facilities which expands trade, mitigates the effects of famine and adds to the personal comfortsof Indian travellers. It seems to me that in this matter we must avoid doctrinaire considerations on either side, and take the course which existing circumstances indicate as the most expedient.

B.—Irrigation.

69. The financial position of our great irrigation undertakings may be gathered from the following table, which brings up to date the information given in previous Financial Statements. The figures are in thousands of pounds :—

Particulars.	1910–11.	1911–12.	1912–13.	1913–14 (Revised).	1914–15 (Budget).
Productive Works					
Capital outlay to end of each year	30,843	31,239	32,347	34,893	36,997
Total receipts, including land revenue due to irrigation	3,407	3,852	4,065	4,134	4,182
Total expenses, including interest on debt ..	2 056	2,163	2,263	2,319	2,374
Net profit	1,332	1,499	1,802	1,815	1,808
Percentage of net profit to capital outlay ..	4 32	4·79	5 57	5 37	5 03
Protective Works.					
Capital outlay to end of each year	3,414	3,804	4,006	4,764	5,017
Total receipts, including land revenue due to irrigation.	59	71	81	106	101
Total expenses, including interest on debt ..	140	185	189	214	240
Net loss	81	94	107	108	139
Percentage of net loss to capital outlay	2 38	2 48	2 67	2 29	2 83
Minor Works and Navigation.					
Direct receipts	228	247	256	261	276
Expenditure	278	306	343	313	370
Net loss	49	59	87	52	94

70. Taking productive and protective works together, on the 31st March 1913, 60,438 miles of main and branch canals and distributaries had been constructed, which will, it is expected, be increased

to 61,582 miles by the end of the current year. They commanded an area of more than 50 million acres of culturable land, of which nearly 24 million acres were irrigated in 1912-1913 and an almost equal amount during the present financial year. It will be observed that while the percentage of net profit on productive works continues large, it has somewhat diminished of late, owing to recent projects not having yet had time to afford their ultimately expected return and to relatively less remunerative schemes being now undertaken. A similar explanation applies to the increasing net loss under protective works.

71. In addition to the canals in operation, there are 43 projects which are either under construction, awaiting sanction, or being examined by the professional advisers of Government. Of these 5 are minor works. The major works, of which 18 are productive and 20 protective, are designed to irrigate nearly 16 million acres at a total cost of nearly £38 million.

72. Although no important projects were sanctioned during the year, satisfactory progress continues to be made with the works under construction. Of the three branches of the Punjab triple canals project, the Lower Fari Doab canal was opened in April 1913. The Upper Jhelum canal is practically complete except for the head-regulator and rock-cutting at Mangla, and will, it is hoped, come into operation in the autumn of the present year. The third branch in the link, viz., the Upper Chenab canal, was opened by His Excellency the Viceroy in April 1912.

The Upper Swat River canal in the North West Frontier Province is nearing completion and will be opened in April next. The great tunnel which conveys the supplies of the main canal of this system through the Malakand hill was finally pierced last September. This tunnel is more than two miles long and has taken 4½ years in construction. Good progress has also been made with the various irrigation works which are being undertaken in other parts of India, the principal of which are the Tandula and Mahanadi canals in the Central Provinces, and the Godaveri, Pravara and Nira Right Bank systems in the Bombay Deccan. In the Punjab experiments are being made in order to demonstrate the practicability or otherwise of making canal channels waterproof by lining certain reaches where excessive leakage now occurs, and if they are successful, valuable water which is at present lost will be available for an extension of irrigation.

73. Of the works under consideration, it has been decided not to proceed with the Sukkur Barrage and the Rohri canal project as at present designed. The Cauvery Reservoir and the Sarda-Ganges-Jumna feeders projects, are still awaiting the settlement of various points in which the Native States are interested. The Kistna Reservoir project is undergoing further investigation. In the Punjab, surveys are now in active progress with a view to the preparation of a detailed project estimate for the great Sutlej valley scheme, a work which contemplates the utilisation of the waters of the Sutlej and Beas rivers for the improvement of the supplies of the several inundation canals now dependent on the former river, and for an extension of irrigation into the desert tracts lying to the south. Investigations are also being made into the possibility of constructing a large storage dam at Koch, in the Nahan State, to supplement the supplies of the Western Jumna canal.

C.—DELHI EXPENDITURE.

74. The expenditure chargeable to the capital head "61.—Initial Expenditure on the New Capital" during the current year will now, it is anticipated, amount to only Rs. 75½ lakhs, as compared with a budget provision of Rs. 2,00 lakhs. I may briefly indicate what this expenditure represents.

75. The Imperial Delhi Committee was constituted as the executive agency to carry out the work of constructing the new capital with effect from the 1st April 1913. Its first duty was to assemble and organise its own office, as well as a specially selected staff of engineers and subordinates, draughtsmen and clerks. The staff as it assembled was set to work on the extensive survey and levelling operations and other preliminaries essential to the preparation of the estimates for the new city. In May 1913 the Committee framed a preliminary forecast of their expenditure during the year, amounting to Rs. 89½ lakhs, and were authorized to incur expenditure up to this amount. It was in fact recognized at a very early date that the full budget provision would not prove to be required. The actual expenditure includes some Rs. 43 lakhs for works and Rs. 22 lakhs for land acquisition, the remaining Rs. 10 lakhs representing establishment and miscellaneous charges. The work set in hand comprises the purchase of a considerable quantity of plant and machinery, including a light railway, steam rollers, rock drilling plant and the like; the laying out of construction roads; the filling of depressions; the preparation of the site of the central buildings; and the provision of a temporary supply of water and of electric power for machinery and lighting purposes. An arboricultural nursery has also been established to supply trees for the parks and avenues of the new capital. Considerable attention has been paid to the requirements of the large labour force which has been assembled and will continue to grow; and with a view to preventing any possible outbreak of epidemic disease, a special sanitary staff is employed under the direction of the Chief Engineer. In addition to the foregoing work, the Committee have framed and submitted a project estimate for the new city as a whole, and that estimate is now under the consideration of the Government of India.

76. The land acquisition operations were already on foot during 1912-13, and a sum of close on Rs. 14 lakhs was expended during that year. The further expenditure of Rs. 22 lakhs expected during 1913-14 will nearly complete this branch of the work.

As already stated, an allotment of Rs. 1 crore is to be made for the continuance of these operations in 1914-15. Apart from further purchases of tools and plant, the Committee hope to make substantial progress in the collection of material for, and in preliminary work on, road-lighting, water-supply, sewage and drainage and irrigation systems, and in the construction of new roads. A considerable sum will probably be expended upon the construction of service roads, the preparation of the site and miscellaneous works. The exact degree of progress to be expected in work immediately connected with the intended buildings cannot of course be settled with any precision until the project estimate has been fully considered and eventually sanctioned.

77. In paragraph 16 of his last Financial Statement, my predecessor referred to the Government of India's undertaking to give a full account of the expenditure in connection with Delhi. This

matter has been under careful examination since, and the exact form of the account is now under reference to the Secretary of State. In the meantime, the Financial Secretary's Memorandum embodies figures in much the same shape as those given last year.

CASH BALANCES AND SECRETARY OF STATE'S COUNCIL DRAWINGS.

78. I shall not dwell at any length on the question of cash balances and Council Bills in view of the full examination already made of the factors which go to make up our ways and means position. I must refer, however, to the steady reduction of our balances as a point of interest in itself in view of the public attention which has been directed to this question. We started this year with a balance in India of £19,293,000. This is expected to fall by the 31st March to £14,991,000, and by the end of the coming year to £12,701,000. The minimum balance in India in which, in accordance with past practice, we regard it as expedient to work at the opening of a financial year is £12½ million, so that we shall have no large margin on hand unless the Local Governments are again, as in the present year, unable to use a large portion of the provision for expenditure from special grants. The same process has been taking place with the balance held by the Secretary of State. This amounted at the beginning of the current year to £8,784,000 and will be reduced at its close to £6,433,000. Apart therefore from the advance borrowing of about £1½ million already referred to, it is now approaching its working minimum which is usually taken at about £3,000,000, and the estimated balance on the 31st March 1915 (£4,000,000) is actually at that level. Thus in our aggregate balances, which stood at £28,077,000 on the 1st April last, we expect a reduction of over £8½ million in the current year and of £4½ million more in 1914-15.

These figures do not include sums held in the Home balances on behalf of the Gold Standard Reserve. These amounted to about £1 million on the 1st April last, but will be reduced by investment to a negligible figure before the end of the year.

79. The Secretary of State's Council drawings were estimated in the budget at £21,850,000, this estimate covering only such drawings as were required for treasury purposes. He now expects to sell bills to the extent of £30,250,000, the bulk of the increase being due to additional requirements for the purchase of silver and to the remittance to England of the profit on the corresponding rupee coinage. His drawings during 1914-15, estimating again on the basis of treasury requirements, are put at £20,000,000, but in addition he will as usual sell additional bills on India, as far as our resources may permit, if there is sufficient demand for them. I may repeat that all these announcements about loans and drawings are subject to the usual reservations, full discretion being retained to vary the amounts in such manner as may be found advisable.

EXCHANGE, CURRENCY AND COINAGE.

80. On the subject of exchange I have little to say. The rupee fell slightly below its par value during June and July, but the abnormal jute prices created an exceptionally brisk demand for money from September onwards, and the average rate for the Secretary of State's drawings for the year as a whole is now expected to work out to 1s 0·06*d.* the rupee.

81. The following statement shows the gross circulation of our currency notes for the last five years, and I also add 'net' figures which exclude the holdings of our reserve treasuries and of the Presidency Banks at their head offices and thus give a clearer indication of the extent to which currency notes are in active use:—

[In crores of rupees.]

	Gross Circulation.					Net Circulation.				
	1909-10.	1910-11.	1911-12.	1912-13.	1913-14. Ten months.	1909-10.	1910-11.	1911-12.	1912-13.	1913-14. Ten months.
Average	42 58	54 25	57 37	65 61	65 63	38 58	49 82	44 24	47 91	48 05
Maximum	54 42	59 16	61 26	68 48	69 26	42 56	43 37	47 54	52 19	52 13
Minimum	48 66	49 87	54 49	58 34	61 80	36 07	36 52	40 71	44 84	46 06

82. The rapid growth of the net circulation in the last few years affords a gratifying testimony to the success of the policy, initiated by Sir Edward Law and greatly developed by my predecessor, of giving a universal currency to the more popular denominations of notes, viz., those from Rs. 5 to Rs. 100, though the effect could hardly have been so complete as now appears were it not for an independent and very welcome tendency in some parts of the country to use notes in preference to rupees. As regards gold, the following statement shows the net imports of gold coin during the last five years and the amounts held at the end of each year in our currency reserve:—

[In thousands of £.]

	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.
Net imports of sovereigns and half sovereigns	9,219	8,182	19,226	14,226	4,779*
Amount of gold in Currency Reserve on 31st March. In India	9,202	8,180	15,554	19,583	18,064†
In England	2,500	2,045	2,700	2,100	2,100

83. There has been a very heavy fall in the net imports of gold coin as compared with the high figures to which the extraordinary trade activities of the two preceding years have accustomed us. In addition, the Secretary of State has intercepted some of the gold which would otherwise have reached

* Up to December 1913. † On 15th February 1914.

India by selling bills against gold in transit. A certain amount was also exported during the slack season. The tendency has thus been, for the time being, for the steady issue of gold for circulation to go on unbalanced by fresh receipts, with the result that our holding of gold in India has to some extent fallen back from the high level of a year ago. It still amounts, however, to the large figure of £16 million; and this reduction is not therefore a matter of concern.

There is considerable evidence of an increasing use of gold for currency purposes, especially in the Punjab and Western India, as to which I may refer Honourable Members to the interesting comments contained in the last report of the Comptroller-General. I will not enter here into the vexed question whether gold or notes are the better substitute for rupee currency or whether there is not room for both. This, and other matters which may materially affect our future currency and financial transactions, will be considered in connection with the Report of the Royal Commission, in whose proceedings, as I should like to testify, India has been strongly and worthily represented, both as regards the actual personnel of the Commission and by the evidence given by numerous witnesses connected with this country—officials and non-official, Europeans and Indians. I will merely say at present that anything which reduces the demand for actual rupees in financing our great crops such as jute, rice and cotton, advantages us by diminishing the inconveniences attendant upon heavy coinage.

84. As Honourable Members are aware, the demand for rupees, which had for some time been in abeyance, revived during 1912-13, and no less than Rs. 15½ crores of fresh coinage were added to the silver currency. The abnormal value of jute led to an unprecedented absorption in the autumn months of the current year, and further new coinage amounting to over Rs. 16 crores was undertaken. The coinage transactions of the two years have resulted in a profit of about on £5½ million, and have thus considerably strengthened our Gold Standard Reserve, as will be seen from the following figures showing the closing balance of the reserve at the end of each of the last five years:—

[*In thousands of £.*]

—	1909–10.	1910–11.	1911–12.	1912–13.	1913–14 (up to 31st January).
Closing balance	18,784	19,259	19,756	22,667*	23,076*

* From 1912-13 onwards securities held in the Gold Standard Reserve have been valued at the current market price instead of at their purchase price.

Taking the Paper Currency and the Gold Standard Reserves together, we at present have a total holding of £23 million in gold and £18½ million in sterling securities, and are thus in a strong position to deal with an exchange crisis, should such a crisis unhappily arise. Here, again, however, I touch upon questions—such as the form and magnitude of the gold reserve, the necessity for its silver branch, the question of an Indian Mint, and so forth—which await consideration in connection with the Report of the Royal Commission and cannot therefore be usefully discussed at present.

Banking.

85. I must now refer to certain aspects of the banking and commercial crisis in Northern and Western India. The main facts of this calamity are well known. The effect of the downfall, in September, of the People's Bank in the Punjab, with its seventy branches and its crore and a quarter of deposits, was far-reaching. The new tendency on the part of the Indian people to invest money instead of hoarding it received a rude shock, and wherever the operations of the People's Bank and of its allied institutions extended, there was a weakening, if not a collapse, of confidence in almost every institution bearing the name of bank. This damage to credit not only spread in some cases to depositors in banks which were conducted on honest and generally sound lines, but to some degree affected the ordinary operations of trade, and especially of the smaller traders who had chiefly benefited by the extension of credit facilities which attended the rapid development of banking institutions during the last decade.

It was not long before the crisis spread to Western India. The failure of the People's Bank had affected the Bombay Presidency through its branches in Sind, and in Bombay itself there were special conditions conducing to the occurrence of a monetary crisis. The first open sign of trouble there was the failure of the Credit Bank in the first week of October, subsequently followed by that of several other banks, one of which, the Indian Specie Bank, had acquired considerable prestige by the daring and apparently successful operations of its Manager. These events were concomitant with the failure of a number of large traders and brokers, and with the complete dislocation of the share market and a general contraction of credit.

The underlying causes of the disasters are still in many instances the subject of judicial enquiry, and the future regulation of banking methods in India is also a separate question, which was already under the consideration of my Honourable Colleague the Commerce Member before these events occurred. I have refrained therefore from entering into such matters and will only say that I trust that the misfortunes which have overtaken the country will bear salutary fruit hereafter in a sounder and more efficient system of local banking, and that, as was said by His Excellency the Viceroy at Madras last November, the failure of badly managed institutions will not lead investors to withdraw their confidence from those that are intrinsically sound.

I can, however, without objection refer more fully to the attitude of Government throughout this crisis, and to the handling of the situation by the Presidency Banks of Bengal and Bombay.

86. I may preface what I have to say by reminding the Council that the Presidency Banks stand in a special relation to the Government of India. They are the only banks in which the Government places portions of its balances, and the sums so lodged with them form an important element in their total deposits. Accordingly we have been in very close touch throughout with the Bengal and Bombay Presidency banks, and the fact that there has been no direct and open intervention by Government during the present crisis does not by any means imply that we have not carefully and anxiously watched the situation and done what we can to alleviate it. As soon as the crisis developed we made arrangements to increase considerably the ordinary interest free balances which we keep with the Presidency

Banks, so as to enable them to render such assistance as they might deem necessary to institutions which, though quite solvent if given sufficient breathing space, were in temporary difficulties owing to a panic among their depositors. Before the crisis arose, moreover, we had applied to the Secretary of State for permission to make loans to the Presidency Banks up to three million pounds sterling from our balances during the busy trade season. We took that step without any reference to the particular events of this autumn, and because we desired to do all we could to relieve the money stringency which is always felt in India during the cold weather months of a prosperous year. But the fact that the Secretary of State had permitted us to lend these sums to the Presidency Banks at a rate of interest below the current bank rate, and that this further assistance was widely known to be in reserve and immediately available has, I am assured, materially strengthened their hands in dealing with the crisis. I claim therefore that, as a means of buttressing public confidence, this loan-policy has been a success even though the conditions of the market have been such as to render actual loans unnecessary.

87. Here perhaps I may emphasise the fact that, as things are at present, it is impossible for the Government to assist banking institutions otherwise than through the Presidency Banks. Government officers are not banking experts, nor have they the local knowledge which is necessary to enable them to judge whether or not a particular bank is being conducted on sound lines and is therefore a legitimate object of assistance. The Government's resources are, moreover, limited, and if we once began to deal direct with particular private banks, not only would it be impossible to draw a line between those institutions with which we can, and those with which we cannot, safely place our money, but the funds at our disposal would be rapidly dissipated. Our policy therefore has been that a banking institution which desires assistance must apply to the banker's bank, that is to say, to the Presidency Bank; while we, on the other hand, have done all we can to ensure that the latter shall be in a position to give the requisite assistance if it considers it necessary and reasonably safe. Our confidence in the Presidency Banks has not been misplaced, and I am only voicing general commercial opinion when I express our gratitude to the authorities of those banks for the calmness and public spirit with which they have met the situation.

88. In view of the recent revival of the old question of a State Bank, it will not be without interest to consider how far the existence of such a bank might have affected the situation which I have just described. On the one side it may be argued that, by their present dissociation from any direct concern in or control of banking enterprise, the Government have been saved from some rather embarrassing demands. As I have said, by our present relation with the Presidency Banks, we have been enabled to ensure that assistance is given at the right time and in the right place, and that the resources available for giving that assistance are not dissipated in fruitless endeavours to bolster up unsound concerns, but with an institution known as a "State" Bank, the very name of which would popularly be held to connote State responsibility, it may be urged that Government would have been expected to intervene as *deus ex machina*; and that its assistance, when given, would almost of necessity have been far less discriminating. On the other hand, the advocates of a 'State,' or, as I should prefer to call it a "Central," Bank will no doubt find much in recent events to justify their views. *Prima facie*, it may well be urged that, in such a crisis as that through which we have been passing, there ought to be a centralized and comprehensive handling of the whole situation, and a unification of resources with a view to their being applied wherever they are most needed at any moment, as opposed to the existing system under which each Presidency Bank's sphere of operation is confined to the particular territory with which it deals, while its power of giving assistance is externally circumscribed by the restrictions of the present law. The question of a Central Bank will have to be considered by the Government of India with reference to the Report of the Royal Commission on Indian Finance, and for the present I am bound to keep an absolutely open mind thereon. The observations I have made above must not therefore be taken as implying any bias one way or the other, but merely as indicating that when the question comes up for settlement the bearing upon it of our recent experiences cannot be disregarded.

89. The progress of local co-operative credit associations affords a pleasing contrast to the set-back in banking development. The number of co-operative societies during the last year for which statistics are available, has increased by 4,147, or over 30 per cent. and their aggregate capital by nearly two crores. Taking a retrospect of five years, we find that there were in 1908–09, 2,003 societies with a capital of 80 lakhs, as against 12,334 societies in 1912–13 with 534 lakhs. The progress in this respect has been most marked in the Punjab, but has also been very remarkable in other provinces. One great advantage of these societies is that in times of distress they provide a very useful assistance in the distribution of *takavi* loans, since these can be disbursed more freely and confidently when the persons taking the loans are the members of such an association. Another very welcome sign of progress is the fact that co-operation seems now on the point of extending beyond the mere facilitation of loans of needful capital to the individual agriculturist, and to be about to take a further advance in the direction of common action in regard to implements necessary for production, and eventually in the direction of concerted disposal of produce.

CHANGES IN FINANCIAL ORGANIZATION.

90. Lastly, there are some interesting questions of financial organization which I should like briefly to notice. In the first place, we have already made an important change in the functions of our Comptroller and Auditor General, and certain further changes are impending. This officer has hitherto been not merely our chief officer of audit and account, but has had to deal with a number of questions of financial administration, as for example, the requirements of coinage, the management of the paper currency system, the movement of funds from one place to another, and resources and ways and means operations generally. These multifarious duties had developed to a point when they could no longer be adequately performed by a single officer, while an arrangement which imposed executive duties of an entirely extraneous nature upon the principle officer of audit could not be regarded as thoroughly satisfactory from the audit point of view. On the other hand, from the point of view of Burma, the Government of India felt it very desirable to have the assistance of an expert in currency and financial questions who would be in close touch with the commercial community and trade movements and could devote time to the study of such matters. It was decided therefore to

allot the Comptroller General's miscellaneous duties to a whole-time officer designated Controller of Currency, and the appointment was created on the 1st January last. The exact functions and position of the Auditor General remain to be finally settled, but it has already been decided that his status and pay will be materially raised, that he will be appointed by the Governor General subject to the approval of the Secretary of State that he will not be removable whether by way of promotion or otherwise except with the Secretary of State's sanction, and that his annual appropriation reports on the expenditure of India will in future be addressed directly to the Secretary of State and considered by him. These are very important changes and will, I trust, broaden as well as strengthen the conception of audit throughout the whole personnel of the Department.

91. A change was also made, on the 1st October last, in the organisation of the Branch of the Finance Department which deals with military finance, with a view to facilitating certain minor adjustments of procedure in army administration, the Joint Secretaryship for Military Finance being converted into a Financial Advisership on the same status and pay, and corresponding changes being made in the designations of the junior appointments. The change did not materially affect the general arrangements for dealing with financial questions in which the Army is interested, and there has been no loosening of financial control.

Conclusion.

92. I should like finally to express to the Council my great obligation, both in regard to the preparation of this Budget and in my daily work since I assumed office, to my most zealous, loyal and able co-adjutor, the Hon'ble Mr. Branyate. I am also greatly indebted to the officers of the Department as a whole for loyal and efficient co-operation. I wish to make special mention of two of these as they are about to leave their present posts. Mr. Ashmore, the Deputy Financial Adviser in the Military Finance Branch, is going to take a long and well earned leave. His intimate knowledge of army matters, combined with great ability and ceaseless industry, has been of the utmost advantage to the Finance Department in dealing with questions connected with the army; and I may say, too, that he has also been most helpful to the Army Department and the branches of Army Head quarters. Within a few months, too, Colonel Marlow, the Military Accountant General will be retiring from the service, after having held that post with the utmost credit for seven years, his useful work having lately been crowned by a scheme of reorganization that will, we hope, materially reduce the expenditure on the Military Accounts establishments, while it will bring those into closer and more effective contact with the executive branches of the army. I am sure that the good wishes of the Council will accompany Colonel Marlow in the leisure he has so well deserved.

I should like to say also that the recent visit to this country of Mr. Lionel Abrahams, the Assistant Under Secretary of State for India, has been of the utmost assistance in clearing up a variety of railway questions having a financial aspect, and of strictly financial matters, in regard to which we might otherwise have had much correspondence with the India Office. As a member of the Government with whom Mr. Abrahams has necessarily come very much into contact, I take this opportunity of publicly expressing my sense of the great utility of his visit.

93. With these remarks I conclude. My statement has been somewhat longer than has been usual of late years. But the circumstances of this year are peculiar, and I felt it desirable, at the outset of my term of office, to take the Council into full confidence in regard to our capital expenditure and other matters of financial policy outside the Budget proper.

W. S. MEYER.

Delhi, March 2nd, 1914.

FINANCIAL STATEMENT OF THE GOVERNMENT OF INDIA—MARCH 1914.

Accounts	1912–1913
Revised Estimates	1913–1914
Budget Estimates	1914–1915

I.—General Statement of the Revenue and Expenditure charged to

	For details vide statement.	Accounts, 1912–1913	Budget Estimate, 1913–1914	Revised Estimate, 1913–1914	Budget Estimate, 1914–1915.
		£	£	£	£
REVENUE—					
Principal Heads of Revenue—					
Land Revenue	A	21,782,468	21,373,200	21,696,700	21,766,800
Opium	"	1,324,892	1,445,000	1,805,000	1,781,100
Salt	"	3,334,873	3,405,300	3,418,700	3,436,800
Stamps	"	6,009,116	6,218,500	6,237,500	6,271,800
Excise	"	8,477,918	8,464,200	8,508,700	8,148,500
Customs	"	7,197,243	6,862,500	7,375,100	7,936,800
Other Heads	"	6,553,119	4,856,300	5,437,400	5,637,200
Total Principal Heads ..	..	54,685,630	51,869,000	55,088,700	55,931,000
Interest	A	1,472,788	1,437,500	1,377,200	1,376,000
Post Office	"	2,267,438	2,360,500	2,400,800	2,562,100
Telegraph	"	1,174,174	1,191,400	1,178,300	1,140,300
Mint	"	487,358	740,800	694,800	849,800
Receipts by Civil Departments ..	"	1,334,847	1,256,300	1,394,200	1,137,200
Miscellaneous	"	945,207	685,200	715,700	731,700
Railways—Net Receipts	"	17,877,789	17,613,600	17,519,400	17,329,700
Irrigation	"	4,411,217	4,603,000	4,562,100	4,689,300
Other Public Works	"	355,467	230,900	270,900	239,400
Military Receipts	"	1,547,636	1,601,000	1,929,800	1,336,100
Total revenue ..	..	86,862,596	83,324,400	86,231,900	85,032,700

DELHI: FINANCE DEPARTMENT,
March 2, 1914.

C. W. C. CARSON,
Offg. Deputy Comptroller General.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	Receipts.			
		Accounts, 1912–1913.	Budget Estimate, 1913–1914.	Revised Estimate, 1913–1914.	Budget Estimate, 1914–1915.
		£	£	£	£
SURPLUS	C	3,197,694	1,326,363	1,327,900	1,279,806
RAILWAY, IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE—					
Capital raised through Companies towards outlay on State Railways ..	"	12,238	..	83,000	319,400
Capital contributed by Native States towards construction of State Railways.	"	..	..	200,000	65,700
Capital raised and deposited by Railway Companies (net)	"	884,746	3,160,000	4,483,300	1,128,100
DEBT, DEPOSITS, AND ADVANCES—					
Permanent Debt (not interest) ..	C	2,937,632	131,500	121,600	7,274,600
Unfunded Debt (not interest)	"	1,086,130	1,501,400	2,256,000	1,772,100
Deposits and Advances (net)	"	4,467,725	..	..	
Loans and Advances by Imperial Government (not Repayments)	"	148,882	38,100	54,200	..
Loans and Advances by Provincial Governments (net Repayments)	"	..	..	..	89,200
Loans to Local Boards for Railway Construction	"	6,818	7,100	7,100	7,400
Secretary of State's Bills drawn	"	26,760,706	31,650,000	33,100,000	39,000,000
Total Receipts ..	..	39,648,765	37,798,300	39,581,100	35,407,600
Opening Balance—India ..	..	12,979,090	16,543,809	18,293,125	14,990,831
England ..	..	(a) 18,485,293	(a) 9,277,913	(a) 9,769,584	(a) 6,416 034
Total ..	..	71,893,170	63,719,113	67,643,809	56,814,465

(a) Include balances of the Gold Standard Reserve

DELHI, FINANCE DEPARTMENT,
March 2, 1914.

C. W. C. CARSON,
Offg. Deputy Comptroller General.

Revenue, of the Government of India, in India and in England.

	See Statement, under statement.	Accounts, 1912-1913.	Budget Estimate, 1913-1914.	Revised Estimate, 1913-1914.	Budget Estimate, 1914-1915.
		£	£	£	£
REVENUE—					
Direct Demands on the Revenue ..	B	8,853,884	9,479,700	9,254,300	9,511,000
Interest	"	1,819,598	1,810,900	1,854,000	1,507,900
Post Office	"	2,036,867	2,047,400	2,109,200	2,082,000
Telegraph	"	1,305,948	1,321,000	1,187,700	1,268,200
Mint	"	142,243	103,700	136,900	134,300
Salaries and Expenses of Civil Departments.	"	10,888,706	10,424,100	10,047,400	10,778,100
Miscellaneous Civil Charges	"	4,926,232	5,037,000	5,118,300	5,297,700
Famine Relief and Insurance ..	"	1,000,000	1,000,000	1,000,000	1,000,000
Railways: Interest and Miscellaneous Charges.	"	12,568,434	13,071,200	12,950,000	13,408,000
Irrigation	"	3,301,978	3,364,500	3,453,400	3,631,400
Other Public Works	"	6,983,780	6,834,500	7,048,500	7,405,500
Military Services	"	20,964,100	21,267,100	21,399,200	21,846,100
Total Expenditure, Imperial and Provincial	..	78,210,914	83,930,800	83,674,000	86,962,700
Add—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year.	End of E	4,514,956	..	51,000	..
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	..	3,059,500	805,000	2,202,300
Total Expenditure charged to Revenue ..	..	83,754,870	80,908,300	82,935,700	84,760,400
Surplus ..	..	3,107,574	3,425,900	1,327,900	1,370,600
Total ..	..	86,862,444	92,334,200	84,261,600	86,063,700

M. F. GAUNTLETT,
Comptroller General.

J. B. BRUNYATE,
Secretary to the Government of India.

Government of India, in India and in England.

	See Statement, under statement.	Disbursements.			
		Accounts, 1912-1913.	Budget Estimate, 1913-1914.	Revised Estimate, 1913-1914.	Budget Estimate, 1914-1915.
		£	£	£	£
RAILWAY, IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE—					
Outlay on Irrigation Works ..	C	1,488,229	1,455,700	1,320,100	1,200,800
Outlay on State Railways ..	"	9,812,893	10,113,400	10,267,200	10,429,700
Initial outlay on new Capital at Delhi	"	114,894	1,333,300	806,000	668,700
Outlay of Railway Companies (net) ..	"	-1,143,827	2,048,302	2,087,600	1,887,000
Total Capital Account Disbursements ..	..	11,476,142	14,951,700	14,478,900	14,286,200
DEBT, DEPOSITS AND ADVANCES—					
Temporary Debt (not Discharged) ..	C	4,500,000	..	..	..
Deposits and Advances (net)	"	+	2,248,700	506,300	2,537,300
Loans and Advances by Imperial Government (net Advances).	"	..	..	..	538,700
Loans and Advances by Provincial Governments (net Advances).	"	618,410	180,800	255,800	..
Remittances (net)	..	127,232	68,100	176,500	8,800
Secretary of State's Bills paid ..	C	25,853,549	31,650,000	30,691,000	29,000,000
Total Disbursements ..	..	42,309,403	39,654,100	44,227,200	17,232,000
Closing Balance—India ..	..	19,793,131 (a)	12,846,688 (a)	14,000,631 (a)	18,700,731 (a)
England ..	..	9,789,134	9,111,023	6,450,031	4,119,234
Total ..	..	71,892,170	61,712,312	65,453,865	63,854,165

(a) shown in the notes on pages 356 and 357.

M. F. GAUNTLETT,
Comptroller-General.

J. B. BRUNYATE,
Secretary to the Government of India.

A.—Statement of the Revenue of

Heads of Revenue.	Accounts, 1912-1913					Budget	
	India. (Rupee Figures.)		Total India (converted into £ at Rs. 15 = £1.)	England.	Total	India (Rupee Figures.)	
	Imperial.	Provincial.				Imperial.	Provincial.
	Rs.	Rs.	£	£	£	Rs.	Rs.
PRINCIPAL HEADS OF REVENUE—							
I.—Land Revenue	7,40,07,486	24,81,80,827	21,282,488	..	21,282,488	11,58,60,000	29,08,81,000
II.—Opium	1,88,68,872	..	1,124,592	..	1,124,592	2,40,24,000	..
III.—Salt	5,06,15,605	..	3,374,374	..	3,374,374	5,12,55,000	..
IV.—Stamps	3,50,42,447	3,72,56,279	4,955,118	..	4,955,118	4,30,44,000	3,65,20,000
V.—Excise	8,42,84,393	5,91,74,464	9,477,919	..	9,477,919	9 77 24,000	5,55,75,000
VI.—Provincial Rates	16,423	87,85,801	852,149	..	852,149	8,000	26,23,000
VII.—Customs	10,76,08,430	..	7,107,229	14	7,107,243	11,03 28,000	..
VIII.—Assessed taxes	1,44 15,280	1,17,19,630	1,142,397	..	1,142,397	1,27,86,000	1,20,54,000
IX.—Forest	10,45,983	3,14,42,145	2,153,009	..	2,153,009	11,42,000	3,18,62,000
X.—Registration	30,972	71,48,388	482,028	..	482,028	84,000	72,40,000
XI.—Tributes from Native States	93,85,137	..	623,542	..	623,542	81,20,000	..
Total	40,74,47,941	42,91,74,289	86,838,810	14	85,838,824	46,84,53,000	39,64,78,000
XII.—Interest	1,05 44,461	42,18,174	1,005,176	467,532	1,472,708	1,14,40,000	45,15,000
XIII.—Post Office	3,30,88,539	..	2,243,436	..	2,243,436	3,50,11,000	..
XIV.—Telegraph	1,75,18,862	..	1,167,924	6,220	1,174,134	1,76,93,000	..
XV.—Mint	73,10,375	..	487,359	..	487,359	80,67,000	..
RECEIPTS BY CIVIL DEPARTMENTS—							
XVI.—Law and Justice { Courts	2,32,763	60,59,982	252,051	..	362,051	2 61,000	58,77,000
XVI.—Law and Justice { Jails	2,85,031	34,52,905	270,062	..	270,062	4,44,000	57,51,000
XVII.—Police	46,873	16,86,318	125,552	..	125,552	75,000	16,20,000
XVIII.—Ports and Pilotage	..	25,61,184	166,745	..	166,745	..	23 67,000
XIX.—Education	87,095	39,20,733	226,176	..	226,176	84,000	38,76,000
XX.—Medical	7,847	16,18,184	81,733	772	82,505	8,000	11,42,000
XXI.—Scientific and other minor departments.	8,00,866	70 84,784	311,013	761	111,774	2,47,000	16,42,000
Total	16,39,407	1,89,09,899	1,933,313	1,534	1,334 847	11,39,000	1,97,48,000
MISCELLANEOUS—							
XXII.—Receipts in aid of Superannuation	12,76,331	2,62,799	126,716	61,672	200,388	12 85,000	5,17,000
XXIII.—Stationery and Printing	5,93,605	7,87,852	84,078	..	92 078	5,31,000	7,29,000
XXIV.—Exchange	18,13,188	..	120,879	..	120,879	17,08,000	..
XXV.—Miscellaneous	15,33,182	32,68,412	224,440	46,424	271,864	16,74,000	27,32,000
Total	49,14,905	42,61,764	653,113	107,095	765,207	52 47,000	40,08,000
RAILWAYS—							
XXVI.—State Railways (Gross Receipts)	58,01,88,581	1 92,500	38,686,078	288	38,686,354	65 98 88,000	1,15,000
Deduct—Working Expenses	*39,01 16,757*	*84,516*	*26,668,057*		*26,668,057*	*38,80,66,000*	*82,000*
Surplus profits paid to Companies, etc	*2,06 64,825*	..	709,078	..	709,078	*64 60,000*	
Net Receipts	22,33,07,000	85,043	17,286,817	288	17,284,835	26,13,45,000	24,000
XXVII.—Guaranteed Railways	82 707	..	2,980		2,980		
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of interest)	2,25,033	..	15,073	87,501	72,574	2,70,000	..
Total	25,09,71,000	38,043	27,324,000	87,789	17 377,789	26,16,15,000	24,000
IRRIGATION—							
XXIX.—Major Works—							
Direct Receipts	1,82 58,350	2,74,53,310	7,667 478	..	2,667 478	1,98,27,000	2,35,13,000
Portion of Land Revenue due to Irrigation	1,26,21,060	1,05,52 367	1,138,215	..	1,638 248	1,30,15,000	1,10,92 000
XXX.—Minor Works and Navigation	14,48,917	25,32,416	265,456	..	265,483	14,45,000	24,82,000
Total	3,00,58,420	3,65,38,826	4,612,917	..	4,411,217	3,13,10,000	3,69,87 000
OTHER PUBLIC WORKS—							
XXXI.—Civil Works	6,54,673	46,36,824	345,947	..	345,447	8,39,000	38,70,000
MILITARY RECEIPTS—							
XXXII.—Army							
Effective	1,20 60,599	..	806,648	800,596	1,107 244	1,15,61,000	..
Non-Effective	34,60,524	..	34 064	33,497	120,559	33,00,000	..
XXXIII.—Marine	1,93,60,617	..	890,703	337,095	1,227,803	1,28 60,000	..
XXXIV.—Military Works	12,14,339	..	87,609	..	87,609	12,55,000	..
	10,52 428	..	72,152	..	72,152	11,50,000	..
Total	3 87,04,084	..	1,050,539	337,095	1,387,424	1,53,11,000	..
Total Revenue	79,37,55,789	45,96,11,020	85,845,218	672,290	86,517,508	79,77,83,000	45,84,47,000

India, as India and in England—*contd.*

Estimate, 1913-1914			Increase + Decrease — as compared with Budget Estimate, 1913-1914.	Budget Estimate, 1914-1915.					Increase + Decrease — of Budget, 1914-1915, as compared with Budget Estimate, 1913-1914.	Increase + Decrease — of Budget, 1914-1915, as compared with Revised Estimate, 1913-1914.
				India (Rupee figures.)		Total India (converted into £ at Rs. 15=£1).	England	Total.		
Total India (converted into £ at Rs. 15 = £1).	England.	Total.		Imperial	Provincial.					
£	£	£	£	Rs.	Rs.	£	£	£	£	£
61,020,700	.	61,020,700	—276,500	18,40,10,000	22,07,32,000	61,708,200	.	61,708,200	+335,500	+611,100
1,605,500	..	1,605,500	+189,500	2,02,66,000	.	7,751,100	..	1,751,100	+205,100	+145,500
5,319,700	.	5,319,700	+17,400	4,15,51,000	.	5,436,900	..	5,436,900	+34,600	+17,400
5,297,500	..	5,297,500	+28,500	4,10,01,000	2,95,13,000	5,371,500	..	5,371,500	+187,400	+124,100
8,908,700	.	8,908,700	+152,800	2,00,00,000	9,91,58,000	9,148,500	..	9,148,500	+395,500	+241,800
178,500	..	178,500	+150,500	4,00,000	6,50,000	30,300	..	30,300	+1,500	—148,200
7,355,100	..	7,355,100	+495,300	10,85,82,000	.	7,235,800	..	7,235,800	+374,000	—119,300
1,914,000	.	1,914,000	+155,500	1,85,33,000	1,26,78,000	1,880,400	.	1,880,400	+132,200	—33,600
2,907,000	..	2,907,000	+177,200	11,01,000	8,23,09,000	2,294,000	..	2,294,000	+284,200	+87,000
508,900	.	508,900	+17,800	96,000	77,81,000	523,200	.	523,200	+31,400	+14,400
426,600	.	426,600	+13,800	92,30,000	.	369,200	..	369,200	—7,200	—10,200
53,058,700	..	53,058,700	+1,375,500	41,72,78,000	32,25,80,000	53,991,000	.	53,991,000	+2,307,800	+932,300
7,083,300	813,700	1,277,300	+30,000	1,16,76,000	47,13,000	1,010,500	285,700	7,278,000	+58,200	—1,300
2,400,800	..	2,400,800	+40,000	3,82,81,000	.	2,552,100	..	2,552,100	+191,300	+151,300
1,172,800	4,800	1,178,300	—13,500	1,78,30,000	.	1,775,200	5,000	1,180,200	—11,600	+2,000
601,600	.	601,600	+165,300	37,45,000	..	249,800	..	249,800	+9,200	—764,700
370,200	..	373,200	+23,700	6,00,000	53 32,000	396,700	..	396,700	+17,200	+23,500
228,000	.	283,000	+12,000	3,15,000	38 81,000	392,100	.	387,100	+38,100	—5,000
178,800	.	178,800	+4,200	74,000	18,38,000	122,100	..	122,100	+3,700	—1,700
130,600	..	130,600	—2,400	..	23,55,000	157,200	..	157,200	—2,700	+8,700
244,000	.	244,000	+13,300	92,000	37 49,000	266,100	..	268,100	+21,400	+12,100
76,700	700	77,100	+1,800	9,000	11 67,000	77,700	700	78,400	+1,800	+1,000
128,000	800	128,800	+2,500	2,71,000	17,36,000	133,800	800	134,600	+17,100	+7,800
1,899,600	1,800	7,894,100	+67,300	14,70,000	2,00,58,000	1,486,700	2,000	1,487,800	+141,000	+43,200
146,300	56,600	202,900	—3,800	13,00,000	8,72,000	146,800	58,800	205,600	—2,100	+1,700
81,300	..	81,300	—3,000	6 44,000	7,01,000	90,000	..	90,000	—1,300	—1,300
118,900	.	118,900	+6,700	10,01,000	.	66,700	.	66,700	+3,400	—47,200
293,600	14,100	307,700	+21,700	28,43,000	25,18,000	382,600	13,000	370,600	+116,500	+42,900
639,000	70,700	710,700	+125,900	67,97,000	41,01,000	689,900	71,800	727,700	+142,800	+18,000
37,138,300	200	37,131,500	+388,000	76,58,15,000	1,15,000	37,733,300	400	37,733,700	+580,100	+602,200
19,272,900	..	19,272,900	—460,300	29,73,09,000	21,000	19,821,700	..	19,821,700	—7,610,100	—548,800
438,000	..	438,000	—31,900	80,80,000	..	541,700	..	541,700	+248,700	+203,700
17,424,400	200	17,424,600	—114,300	28,58,50,000	24,000	17,281,900	400	17,282,300	—272,900	—158,300
78,800	..	84,800	+79,200	2,58,000	..	17 200	47,400	81,400	—26,300	—30,400
17,442,400	77,000	17,519,400	—134,100	28,92,05,000	24 000	17,281,900	47,300	17,329,700	—297,300	—188,700
2,688,300	..	2,689,300	+67,800	1,66,84,000	2,25,41,000	2,661,700	..	2,661,700	+42,200	—27,600
1,902,700	.	1,902,700	+75,000	1,18,78,000	1,11,43,000	1,921,400	..	1,921,400	+31,700	+18,700
281,100	..	281,100	+8,400	14,88,000	28,50,000	278,800		278,800	+21,500	+13,100
4,853,100	.	4,853,100	+148,800	3,19,49,000	3,79,42,000	4,858,300	..	4,858,300	+135,100	+6,300
276,800	.	276,800	—7,000	5 46,000	30,51,000	138,400	..	839,400	—17,100	—18,600
777,700	822,200	1,054,300	+—2,500	1 16,80,000	..	775,000	213,500	1,088,500	+27,300	—6,300
87,900	37,900	116,000	—300	13,72,000	..	84,800	28,000	122,800	—1,700	—1,200
865,700	359,100	1,218,800	+32 100	1,30,11,000	..	859,700	351,800	1,211 300	+25,400	—6 800
84,300	.	84,300	—16,000	16,07,000	..	93,800	..	93 800	—4,500	+9,500
76,700	..	76,700	+700	12,00,000	..	80,000	..	80,000	+4,000	+3,300
1,026,700	359,100	1,379,800	+18,800	1,55,18,000	..	1,031,500	351,800	1,383 100	+25,100	+6,000
82,138,700	852,900	34,991 600	+1,927,100	80,84,57,000	48,1081,000	82,789,200	783,100	83 572,700	+2,708,200	+771,100

B.—Statement of the Expenditure charged to the

Heads of Expenditure	Accounts, 1912-1913.					Revised
	India (Rupee Figures)		Total India (converted into £ at Rs. 15 = £1).	England.	Total	India (Rupee Figures)
	Imperial.	Provincial				Imperial
	rs.	rs.	£	£	£	rs.
DIRECT DEMANDS ON THE REVENUES—						
1. Refunds and Drawbacks ..	24,17,337	14 54 083	324,795	..	324,795	16,80,000
2. Assignments and Compensations ..	31,17,183	1,83 01,284	1,214,022		1,214,022	82,95,000
Charges in respect of Collection, viz.—						
3. Land Revenue ..	40,40,240	5,39,54,254	6,866,304	1,720	3,868,023	47,44,000
4. Opium (including cost of Production) ..	89 91 324		599,422	307	599,728	1,39,15,000
5. Salt (including cost of Production) ..	66 60,432		673,348	673	374,008	65,15,000
6. Stamps	—2,82,780	17,04,241	83,430	90,466	163,896	—1,69,000
7. Excise	20,70,163	43,05,374	429,563	3	429,571	21,11,000
8. Provincial Rates	..	72,877	4,859	..	4,859	..
9. Customs	38,56,892	..	257,126	163	257,289	39,42,000
10. Assessed Taxes	2 16,280	2,11,421	78,387	..	3 387	2,36,000
11. Forest	10,05,810	1,03,01,503	1,167,134	8,431	1,182,585	11,45,000
12. Registration	23,624	38,74,259	240,632	..	240,633	28,000
Total ..	8,70,46,005	9,12,32,795	5,654,815	98,782	5,653,304	4,53,69,000
INTEREST—						
14. Interest on Debt	2,65,24,141	1,29,77,648	3,320,913	5,203,896	8,524,108	3 79 70,000
Deduct—Amounts chargeable to Railways†	1,57,06,705	..	1,049,780	5,728,762	7,072,542	1,51,93,000
.. Amounts chargeable to Irrigation.	74,20,210	32,20,667	1,707,763	124,730	1,832,513	78,77,000
Remainder chargeable on Ordinary Debt	1,33,97,774	30,57,013	1,127,451	2,295,428	3,169,047	2,21,84,000
14. Interest on other obligations ..	99 22,816	..	641,488	..	641,488	1,0 ,00,000
Total ..	1,03 20,590	30,57,010	1,769,039	2,295,428	1,810,535	1,12,84,000
15. Post Office	2,95,70,320	..	1,971,355	64,813	2,036,647	3,08,04,000
16. Telegraph	1,18,36,460	..	822,422	189,513	1,100,968	1,44,24,000
17. Mint	20,32,107	..	135,560	6,752	142,313	19,83,000
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—						
18. General Administration	1,79,75,152	1,28,65,106	1,864,385	281,196	1,944,982	1,96,80,000
19. Law and Justice { Courts ..	10,40,089	6 37 83,123	6,988,534	1,668	3,990,202	11,28,000
{ Jails ..	18,48,208	1,12,46,072	872,885	798	873,683	4,80,41,000
20 Police	30,88,847	6,87,89,809	4,666,516	1,280	4,667,800	10,56,000
21 Ports and Pilotage	..	27,14,676	180,978	104	181,082	1,28,12,000
22 Education	18 35,853	8,73,58,340	8,899,893	10,439	2,010,132	6,03,60,000
23 Ecclesiastical	18,60,978	..	124,198	208	126,003	21 17,000
24 Medical	28,16 771	1,72,38,599	1,314,487	10,781	1,327,318	9,05,49,000
25 Political	1,26,88,014	22,83,078	998,078	7,918	1,005,996	16,25,000
26 Scientific and other Minor Departments.	99,58,418	83,34,864	845,881	26,460	872,335	1,33,80,000
Total ..	4,13,26,371	20,28,09,659	18,240,000	439,680	18,679,720	87,05,000
						4,21,21,000
MISCELLANEOUS CIVIL CHARGES—						
27 Territorial and Political Pensions ..	31,23,304	..	208,309	13,050	218,106	31,93,000
28 Civil Furlough and Absentee Allowances.	18,408	..	1,227	416,957	417,184	19,000
29 Superannuation Allowances and Pensions.	12,86,868	1,63 37 808	1,216,217	3,058,102	3,284,318	17,64,000
30 Stationery and Printing	14,21 309	70,96,518	587,797	91,747	679,543	16,38,000
31 Miscellaneous	11 89 194	33,28 839	303,921	27,257	330,778	49 20,000
Total ..	69,99,081	2,78,89,853	2,317,110	2,609,113	4,930,232	1,11,33,000
						3,09,87,000
FAMINE RELIEF AND INSURANCE—						
33. Famine Relief	28 33 978	..	188,932	..	..	..
34 Construction of Protective Railways ..	4,10,978	..	—27,399	14,012	186,852	20,62,000
35 Construction of Protective Irrigation Works	62,97,184	..	419 788	7,246	41,411	1,20,000
36 Reduction or Avoidance of Debt ..	13,08,050	37,50,000	383,004	..	420,561	70,84,000
Total ..	1,09 29,793	37,50,000	963,523	21,247	348,203	3,25,000
					1,000,000	96,20,000
Carried over ..	18,12,75,866	30,83,76,267	30,843,341	5,720,342	36,383,882	14,58,64,000

	Accounts, 1912-1913				Revised Estimate, 1913-1914			
	India.		England	Total.	India.		England.	Total.
	Amount in Rupees.	Equivalent in £ at Rs. 15=£1.			Amount in Rupees.	Equivalent in £ at Rs. 15=£1.		
†Included under the following heads:—	rs.	£	£	£	rs.	£	£	£
State Railways—Interest on Debt	4,61,38,468	3,075,898	3,567,214	6,643,104	4,97,11,000	3,247,400	3,131,400	6,378,800
State Railways—Interest chargeable against Companies on Advances.	32,08,253	213,884	175,606	389,386	34,50,000	231,100	176,600	406,600
Total ..	4,93,46,705	3,289,780	3,742,768	7,032,549	5,31,77,000	3,478,500	3,708,000	7,186,500

Revenues of India, in India and in England.

Estimate, 1913-1914.			Increase + Decrease — as compared with Budget Estimate, 1913-1914.	Budget Estimate, 1914-1915.					Increase + Decrease — of Budget, 1914-1915, as compared with Budget Estimate, 1913-1914.	Increase + Decrease — of Budget, 1914-1915, as compared with Revised Estimate, 1913-1914.
				India. (Rupee Figures.)						
Total India (converted into £ at Rs. 15=£1.	England.	Total.		Imperial	Provincial.	Total India (converted into £ at Rs. 15=£1).	England.	Total.		
£	£	£	£	as	as	£	£	£	£	£
336,100	..	336,100	+ 34,600	32,35,000	13,91,000	369,600	..	369,600	+ 3,100	— 28,500
1,254,200	..	1,254,200	+ 17,800	91,04,000	1,03,73,000	1,235,100	..	1,235,100	+ 1,500	— 16,000
3,911,900	3,100	3,914,000	— 42,200	41,14,000	5,76,15,000	4,18,300	1,000	4,181,300	+ 137,000	+ 199,200
1,063,000	800	1,070,500	— 41,900	80,50,000	..	85,500	500	866,400	— 471,000	— 412,100
267,200	700	268,500	— 10,100	68,58,000	..	329,400	300	381,200	+ 12,700	+ 22,800
70,800	106,800	177,600	+ 13,500	— 1,54,000	12,09,000	70,800	80,700	151,400	— 12,100	— 25,800
434,400	200	439,600	— 12,500	22,52,000	59,43,000	486,600	..	486,600	+ 34,200	+ 46,200
..	..	..	..	..	..	..	..	..	..	..
862,800	800	863,600	— 2,700	40,23,000	..	278,200	300	271,500	+ 8,500	..
30,800	..	30,800	— 600	7,47,000	2,91,000	31,500	..	32,600	+ 1,100	+ 10,200
1,171,100	4,000	1,175,000	— 48,000	10,28,000	1,89,17,000	1,249,100	8,200	1,348,650	+ 125,700	+ 4,100
284,200	..	284,200	+ 1,500	31,000	60,59,000	268,000	..	268,000	+ 15,300	+ 172,200
										+ 13,800
9,238,600	115,600	9,354,500	— 110,200	3,33,50,000	9,56,20,000	9,249,100	83,000	9,741,000	— 128,700	— 13,500
3,450,000	5,312,700	8,312,700	— 33,400	4,03,08,000	1,32,92,000	3,538,700	5,988,700	9,870,400	+ 929,200	+ 242,200
3,478,500	3,700,500	7,180,100	+ 201,800	1,28,10,000	..	3,718,400	3,6.8,500	7,391,900	— 4,900	— 295,500
1,252,400	112,900	1,368,400	+ 57,400	— 94,87,000	1,01,72,000	1,263,200	199,900	1,363,500	— 6,000	— 66,400
—1,282,000	2,006,200	824,500	+ 248,600	—3,46,05,000	31,21,000	—1,406,500	2,224,000	819,400	+ 220,800	— 5,100
776,100	..	720,100	+ 18,200	1,13,24,000	..	788,400	..	788,400	+ 77,600	+ 68,300
—832,000	2,036,200	1,204,200	+ 244,000	—1,78,79,000	31,21,000	—617,200	2,223,000	1,607,800	+ 297,800	+ 63,200
2,063,500	66,500	2,109,200	+ 53,000	3,07,80,000	..	3,069,000	32,000	3,062,500	+ 24,800	— 27,500
961,900	221,100	1,182,700	— 48,300	1,52,64,000	..	1,018,800	210,400	1,228,900	+ 37,000	+ 93,300
120,200	12,600	132,500	+ 32,000	14,03,000	..	90,900	7,400	106,300	+ 600	— 24,200
1,882,700	282,200	1,964,900	+ 45,000	1,08,76,000	1 20,58,000	1,806,900	404,800	2,001 200	+ 42,300	+ 36,300
3,677,700	700	3,078,400	+ 87,100	11,60,000	4,56,31,000	3 132,700	1,000	3,133,700	+ 104,300	+ 55,300
267,300	300	267,600	+ 0,400	3 6 2 600	1,22,7 ,000	951,100	200	961,700	+ 64,000	— 35,800
4,881,700	1,500	4,0 3,200	— 72,400	39,85 000	1,19 44,000	6,201,000	1,300	8,202,300	+ 202,500	+ 837,000
207,600	200	208,800	+ 9,000	..	32,87,000	213,800	100	213,900	+ 20,300	+ 11,900
8,231 200	10,000	8,247,200	— 83 4 00	23 00,00.	0,76,41,000	8,039,000	10,000	3,329,000	— 18,000	+ 787 700
123,400	400	123,8 0	— 400	20 10,000	..	128 600	300	132,900	+ 3,700	+ 8,100
1 359,1 8	8,900	1,378,300	— 0 2,500	28 97,000	2,58,09 000	1,373 700	11,300	1,385,000	— 130,800	+ 696,700
1,138,500	22,600	1,161,100	+ 0 1,100	1,33,09,000	35 26 000	1,1 8,100	16,100	1,144,200	+ 65,200	— 16,900
977,500	34,500	1,012,000	— 100,500	03,10,000	00,33,000	1,003,000	40,900	1,104,700	— 8,300	+ 02,300
17,670,200	411,800	18,047,500	— 1,276,200	4,48,87,000	14,42,22,000	18,323,300	481,600	19,719,400	+ 351,300	+1,730,900
210,800	11,200	221,000	— 9,000	21,72,000	..	211,500	10,700	222,200	— 1,800	— 1,800
1,300	443,000	444,300	+ 44,100	20,000	..	1,700	437,000	438,300	+ 29,500	— 16,000
1,868,500	2,054,000	3,922,500	+ 71,500	17,42,000	1,91,10,000	1,326,500	3,059 000	3,446 500	+ 118,600	+ 41,000
621,800	112 400	733,900	+ 55,200	12,33 000	81,56,000	628,900	93 500	710,700	+ 41,000	— 14,900
606,600	44,500	999 000	+ 162,800	17,52,000	69 23,000	512,200	60 700	892,900	+ 127,400	— 34,100
2,710 700	3 070,100	5,618,800	+ 341,800	70,20,000	3,31,20,000	2,741,600	3,664 100	5,307,700	+ 310,700	— 21,100
194 200	..	194,200	+ 147,700	29,53,000	14,20,000	238,500	..	238,500	+ 251,300	+ 194,600
8,600	800	9,400	+ 8 0	2,000	..	100	100	200	— 9,200	— 9 300
472 000	17,700	490,500	— 800	60,63,000	.	606,200	35,700	699,900	+ 8,900	+ 8,300
246,700	..	246,700	— 147,700	1,10,000	29,12,000	201,000	..	201,500	— 251,200	— 194,200
681,500	18,100	1,000,000	..	1,00-29 000	44,32 000	854,200	35 700	1 000,000		..
35,181,400	8,031,700	38,803,500	— 379,900	13,70,19,000	38,43,99,000	34,801,200	5,270,000	40,072,200	+ 398,500	+ 1,778,700

Budget Estimate, 1914-1915.			
India.		England.	Total
Amount in Rupees.	Equivalent in £ at Rs. 15=£1.		
Rs.	£	£	£
6,22,86,000	3,481,600	3,561,600	7,047,200
59,33,000	382,500	81,300	343,700
6,52,25,000	3,7 8,400	3,642,800	7,391,200

B.—Statement of the Expenditure charged to the

Heads of Expenditure.	Accounts, 1912-1913.					Revised
	India (Rupee Figures.)		Total India (converted into £ at Rs. 15 = £1).	England.	Total	India (Rupee Figures.)
	Imperial.	Provincial.				Imperial.
	Rs.	Rs.	£	£	£	Rs.
Brought forward ..	13,17,73,885	12,83,76,227	26,443,341	6,710,361	33,153,702	14,39,00,000
RAILWAYS—						
38. State Railways—						
Interest on Debt ..	4,61,38,448	..	3,075,230	3,487,259	6,562,154	4,87,11,000
Annuities in purchase of Railways ..				3,357,873	3,357,873	..
Sinking Funds	..	..	..	181,427	181,427	..
Interest chargeable against Companies on Advances ..	33,09,259	..	213,284	174,500	389,284	34,60,000
Interest on Capital Deposited by Companies	29,85,609	..	199,041	1,655,021	1,854,062	37,63,000
40. Subsidised Companies—						
Land, &c.	4,93,071	18,031	33,074	..	33,074	12,00,000
41. Miscellaneous Railway Expenditure ..	8,56,653	3,993	57,043	..	57,043	8,57,000
Total ..	5,38,13,017	18,030	3,583,537	8,976,580	12,560,435	6,00,00,000
IRRIGATION—						
42. Major Works—						
Working Expenses	75,28,362	93,97,229	1,168,453	1	1,168,449	81,50,000
Interest on Debt	74,28,210	68,49,527	1,127,783	124,735	1,252,518	78,87,000
42-A. Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	..	..	..	..	..	13,64,000
43. Minor Works and Navigation.. ..	30,55,035	37,71,176	849,021	1,981	850,975	43,51,000
Total ..	1,30,20,607	2,82,88,232	3,175,103	126,625	3,301,928	2,20,32,000
OTHER PUBLIC WORKS—						
44. Construction of Railways charged to Provincial Revenues	..	63,881	4,256	..	4,256	..
45. Civil Works	1,54,99,507	7,46,33,057	9,818,338	90,655	9,908,993	1,47,28,000
Total ..	1,54,99,507	7,46,96,938	9,973,194	90,655	9,063,769	1,47,28,000
MILITARY SERVICES—						
46. Army—						
Effective	20,52,27,829	..	13,749,189	2,589,489	16,338,618	20,82,46,000
Non-Effective	1,07,49,291	..	716,618	8,871,488	9,587,507	1,00,77,000
	21,59,81,120	..	14,464,408	5,111,118	19,576,526	22,01,23,000
46-A. Marine	23 36,942	..	255,793	124,135	479,928	25 16,000
47. Military Works	1,22 03,488	..	813,367	33,412	867,779	1,00,24,000
47-A. Special Defences '1902)	88,257	..	5,885	3,381	9,267	2,00,000
Total ..	23,37,15,857	..	15,581,057	5,272,043	20,853,100	23,77,17,000
Total Expenditure, Imperial and Provincial	46,33,19,853	13,08,00,270	88,981,312	20,279,572	79,240,884	47,28,84,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	..	9,77,28,756	4,514,050	..	4,511,050	..
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances ..	..	..	..	..	..	..
Total Expenditure charged to Revenue	46,33,19,853	22,85,11,026	63,473,362	20,279,572	83,754,934	47,28,84,000

	Accounts, 1912-1913.			
	India.		England.	Total.
	Amount in Rupees.	Equivalent in £ at Rs. 15 = £1.		
	Rs.	£	£	£
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE—				
48. State Railways	9,15,88,366	6,372,563	2,443,342	8,812,898
49. Irrigation Works	2,18,07,178	1,377,821	30,813	1,408,634
Total ..	11,03,58,421	7,750,384	2,470,860	10,221,244
51. Initial Expenditure on new Capital at Delhi	18,20,891	108,861	6,033	114,894

Revenues of India, in India and in England—cont.

Estimate, 1913-1914.			Increase + Decrease — as compared with Budget Estimate, 1913-1914.	Budget Estimate, 1914-1915.					Increase + Decrease — of Budget, 1914-1915, as compared with Budget Estimate, 1913-1914.	Increase + Decrease — of Budget, 1914-1915, as compared with Revised Estimate, 1913-1914.
Total India (converted into £ at Rs. 15 = £1).	England.	Total.		India (Rupee figures.) Imperial.	India (Rupee figures.) Provincial.	Total India (converted into £ at Rs. 15 = £ 1).	England.	Total.		
£	£	£	£	Rs.	Rs.	£	£	£	£	£
33,241,800	5,661,700	38,903,500	— 870,200	46,76,19,000	38,15,92,000	34,801,200	5,778,000	40 579,200	+ 926,500	+ 1,775,700
2,247,400	2,531,400	6,778,800	— 101,100	5,12,85,000	..	3,425,600	2,641,600	7,067,200	+ 77,800	+ 288,300
..	3,276,700	3,276,700	+ 200	..	..	..	3,257,700	3,257,700	— 21,000	— 21,000
..	161,600	161,600	..	..	..	..	150,600	189,100	+ 7,500	+ 7,900
231,100	176,600	406 600	— 10,700	39,39,000	..	262 600	81,200	343,700	— 72,900	— 62,900
661,200	1,722,500	1,973,600	+ 18,600	45,90,000	..	306,000	1,881,600	2,187,600	+ 233,500	+ 214,000
92,600	..	92,400	— 61,800	20,00,000	15,000	194 300	..	194,300	+ 87,000	+ 111,900
67,300	..	67,300	+ 6,700	11,52,000	.	76,800	..	73,800	+ 26,200	+ 24,500
3,240,500	9,000,600	12,886,600	— 201 200	6,48,98,000	15,000	4,327,800	8,081,600	13,409,400	+ 337,800	+ 639,100
1,230,000	..	1,230,000	+ 68,600	80,61,000	1,00,00,000	1,219 400	..	1,219,100	+ 68,500	+ 16,500
1,193,500	118,400	1,302,400	— 67,600	81,67,000	1,01,71,000	1,243,900	120,000	1,364,400	+ 5,900	+ 62,400
20,000	..	20,000	— 17,700	4,02,000	..	93 500	..	93,500	— 15,100	— 67,400
228,100	1,100	229,200	— 4,100	46,87,000	68,19,000	683,700	..	683,700	+ 56,200	+ 84,800
3,433,400	120,500	3,553,400	— 11,200	2,25,27,000	3,00,80,000	3,519,600	120,000	3,631,400	+ 98,800	+ 76 800
2,000	..	2 000	+ 400	..	20 000	1 300	..	1,300	— 600	— 600
6,036,400	109,900	7,046,300	+ 434,500	1,53,87,000	6,21,98,000	7,073,400	82,200	7,455,600	+ 472,200	+ 408,300
6,038,400	109,900	7,048,300	+ 434,300	1,53,87,000	6,22,27,000	7,074,800	82,200	7 456,800	+ 472,800	+ 407,700
13,940,700	2,737,800	16,677 500	+ 329,000	21,16,61 000	..	16,110,700	6,662,900	17,003,600	+ 706 100	+ 326 100
731,800	2,011,000	2,242,800	— 15,600	1,10,98,000	..	733,200	2,131,000	2,765,500	+ 1,100	+ 67,700
14,681,600	3,228,800	18,920,300	+ 351,400	22,26,84,000	..	16,844,200	6,424,900	23,269,100	+ 713,210	+ 348,800
241,100	257,800	498,700	+ 20,400	25,22,000	..	234,800	241,300	621,100	+ 43,600	+ 23,200
911 900	44 000	955,900	+ 6,800	1,56 72 000	..	1,038 100	21,000	1,062,300	+ 110,600	+ 106,200
13,600	11,000	24,300	— 200	2,07,000	..	17,800	15,200	33 000	+ 6,500	+ 8,700
17,800	3,561,600	21,399,200	+ 331,400	24,20,34,000	..	18,134,100	6,701,200	24,830,340	+ 878,310	+ 486,200
69,241,200	25,432,500	83,674,800	— 236,201	48,24,06,000	50,07,21,000	68,148,100	88,833,800	88,914,200	+ 4,061,401	+ 2,167,404
58,000	..	83,000	+ 2,171,500	..	..	..	..	..	— 296,700	— 2,468,100
305,000	..	305,000		..	5,51,50,000	3,300,300	..	3,303,700		
82,500,100	25,433,500	83,936,700	+ 1,935,300	48,24,01,000	45,18,81,000	82,939,100	26,813,800	83,753,900	+ 3,764,701	+ 318,200

Revised Estimate, 1913-1914.				Budget Estimate, 1914-1915.			
India.		England.	Total.	India.		England.	Total.
Amount in Rupees.	Equivalent in £ at Rs. 15 = £1.			Amount in Rupees.	Equivalent in £ at Rs. 15 = £1		
Rs.	£	£	£	Rs.	£	£	£
97,40,000	7,260 300	2,033,600	10,282,900	11 74,09,000	7,831,300	2,811,400	10,472 700
20,31,000	2 748 100	74,700	1,322,100	1,72, 0,000	1,162,600	47,000	1,209 600
18,71,000	8,604,700	2,108 300	11,623,000	13,47,04,000	8,984,300	2,858 400	11,672,700
37,44,000	410,500	68,800	606,500	84,70,000	564,700	102,000	666,700

C.—Statement of Receipts and Disbursements of the

	Accounts, 1912-1913.			Revised Estimate, 1913-1914.			Budget Estimate, 1914-1915.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A).	45,895,818	977,250	46,873,068	53,428,700	632,900	54,061,600	54,209,200	763,500	54,972,700
Excess or Extent over Expenditure charged to Revenue.			3,197,434			1,321,900			1,276,500
Railway, Irrigation and other Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways.	13,333	..	13,333	32,000	..	32,000	316,600	..	316,600
Capital contributed by Native States towards construction of State Railways.	..	..	..	900,000	..	900,000	68,700	..	68,700
Outlay of Railway Companies—									
Repayments ..	..	6,014	6,014	..	6,100	5,800	..	2,400	2,400
Net ..			0			0			0
Raised and Deposited by Railway Companies—									
On account of Subscribed Capital	68,745	495,000	564,745	160,500	6,082,800	4,743,300	336,100	6,420,000	3,756,100
Net ..			564,745			4,453,300			1,128,100
Permanent Debt Incurred—									
Sterling Debt—									
India Stock ..	..	3,000,000		..	..		..	4,835,000	4,835,000
Rupee Debt—									
Rupee Loans .	2,000,000	..		3,000,000	..		3,333,300	..	3,333,300
Total ..	2,000,000	3,000,000	5,000,000	3,000,000	..	2,000,000	3,333,300	4,835,000	7,668,300
Net ..			2,937,839			121,000			7,274,300
Temporary Debt Incurred—									
Temporary Loans ..	..	..	.	.	..	..	..	..	..
Net ..			0			0			0
Unfunded Debt—									
Depositi of Service Funds	90,627	..		80,000	..		83,400	..	
Savings Bank Deposits ..	7,472,431	..		8,844,400	..		8,120,000	..	
Total ..	7,563,058	..	7,563,058	8,724,000	..	8,724,000	8,203,400	..	8,203,400
Net ..			5,606,139			2,254,000			1,772,100
Deposits and Advances—									
Balances of Provincial Allotments.	4,410,049	..		83,000			..	..	
Appropriation for Reduction or Avoidance of Debt.	343,263	..		305,700	..		201,600	..	
Deposits of Local Funds—									
District Funds ..	4,020,998	..		3,997,500	.		1,667,100	..	
Other Funds ..	1,360,501	..		1,717,500	..		1,198,800	..	
Deposits of Sinking Funds	42,128	..		49,300	..		53,000	..	
Gold Standard Reserve—									
Profits on new coinage and dividend on investment of	6,301,025	637,725		2,110,700	672,300		..	320,580	
Council Bills appropriated	.	..		..	2,152,000		..	..	
Gold transferred ..	..	1,200,000		..	..		..	..	
Investment account ..	..	9,736,351		..	7,003,800		..	8,281,700	
Currency Reserve—Gold received from India.	..	1,500,000		..	..		..	..	
Departmental and Judicial Deposits.	28,016,344	..		28,495,500	..		29,508,500	..	
Advances . ..	1,234,734	10,043		5,881,600	23,700		6,412,000	54,600	
Suspense Accounts ..	97,629	..		173,500	..		18,200	..	
Miscellaneous ..	22,704	..		14,900	..		6,000	..	
Total .	46,686,702	12,974,119	52,564,843	41,317,600	9,752,800	51,070,500	41,351,600	8,656,700	50,221,600
Net ..			6,131,734			0			0
Carried over ..	145,240,073	17,458,913		138,873,000	10,194,000		139,388,100	17,696,500	

Government of India, in India and in England.

	Accounts, 1912-1913.			Revised Estimate, 1913-1914.			Budget Estimate, 1914-1915.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement B)	58,961,342	20,279,572	79,240,914	63,241,200	20,433,600	83,674,800	66,149,400	20,813,800	86,963,200
Add—Provincial Surpluses transferred to "Deposits."	4,514,050	..	1,616,050	82,800	..	82,800	..	..	..
Deduct—Provincial Deficits charged to "Deposits"	..	..	..	488,000	..	488,000	3,859,700	..	3,859,700
Total	53,476,892	20,279,572	73,756,964	62,836,100	20,433,600	83,269,700	62,289,700	20,813,800	83,752,900
RAILWAY, IRRIGATION, AND OTHER CAPITAL NOT CHARGED TO REVENUE—									
Outlay on Irrigation Works	3,377,811	80,519	3,148,330	1,125,400	74,700	1,330,700	1,152,000	47,000	1,200,000
Outlay on State Railways	6,872,523	3,440,342	9,812,865	7,240,300	3,433,600	10,762,950	7,631,300	3,841,400	10,472,700
Initial Expenditure on new Capital at Delhi	105,661	8,333	114,994	410,000	56,000	606,700	804,700	102,000	906,700
Outlay of Railway Companies—									
Payments for Capital Outlay	165,736	983,605	1,149,241	181,400	1,671,700	2,053,150	353,400	1,511,600	1,865,000
Net	..	..	1,142,327	..	..	2,037,650	..	..	1,856,300
Raised and deposited by Railway Companies—									
Payments for discharge of Debentures	..	..	..	..	280,000	280,000	..	8,600,000	8,600,000
Net	..	..	0	..	..	0	..	..	0
PERMANENT DEBT DISCHARGED—									
Sterling Debt—									
Madras Railway Debentures	..	249,700		..	170,000		..	..	
Indian Midland Debentures	..	1,727,900		..	1,111,300		..	..	
India Bonds	..	400,000		..	600,000		41	556,959	
Rupee Debt—									
4½ p. c. Loans	1,323	..		1,200	..		..	..	
4 p. c. Loans	80,999	..		81,000	..		183,100	..	
3½ p. c. Loans	67	..		100	..		100	..	
3 p. c. Loans	2,307	..		14,800	..		6,500	..	
Provincial Debentures	47	..		..	..		..	..	
Stock notes	18	..		..	..		..	..	
Total	84,761	1,977,600	2,062,361	97,200	1,781,300	1,878,500	183,700	556,959	683,700
Net			0			0			0
TEMPORARY DEBT DISCHARGED—									
Temporary Loans	..	4,600,000	4,600,000	..	..	..	..	..	..
Net			4,600,000						
UNFUNDED DEBT—									
Special Loans	412	..		200	..		200	..	
Deposits of Service Funds	71,645	..		63,600	..		86,700	..	
Savings Bank Deposits	8,793,768	..		8,285,200	..		8,341,400	..	
Total	8,875,825	..	8,875,825	8,478,900	..	8,478,900	8,427,300	..	8,427,300
Net		..	0			0			0
DEPOSITS AND ADVANCES—									
Balances of Provincial Allotments	..	..		805,000	..		3,209,300	..	
Deposits of Local Funds—									
District Funds	3,842,127	..		4,420,100	..		4,731,700	..	
Other Funds	1,297,991	..		1,289,500	..		1,352,200	..	
Gold Standard Reserve—									
Deposit of Rupees in India	2,068,686	..		..	..		..	..	
" Gold in England	..	1,840,000		..	2,200,000		..	839,100	
Council Bills appropriated	..	..		3,150,000	..		..	..	
Gold transferred	1,840,000	..		..	..		..	..	
Investments, etc.	..	2,813,123		..	6,011,563		..	5,279,660	
Currency Reserve—Gold transferred	..	1,000,000		..	..		..	..	
Departmental and Judicial Deposits	27,092,238	..		29,105,300	..		29,389,500	..	
Advances	7,916,976	137,410		8,058,200	104,600		8,467,800	16,100	
Suspense Accounts	310,899	..		108,800	..		600	..	
Exchange on Remittance account (net)	15,802	..		300	..		..	..	
Miscellaneous	17,803	..		..	..		..	..	
Total	44,081,514	25,189,982	67,271,496	43,340,900	10,316,000	54,376,200	43,995,100	5,576,760	57,303,900
Net			0			438,200			1,387,300
Carried over	121,577,667	13,387,933		122,082,800	38,328,500		123,455,400	37,076,400	

C.—Statement of Receipts and Disbursements of the

	Accounts, 1912–1913.			Revised Estimate, 1913–1914.			Budget Estimate, 1914–1915.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total
	£	£	£	£	£	£	£	£	£
Brought forward	148,200,073	17,443,313		138,876,000	18,104,000		137,388,100	17,660,200	
LOANS AND ADVANCES BY IMPERIAL GOVERNMENT—	277,366	..	277,366	224,500	..	224,500	197,200		197,200
Net ..			140,956			84,250			0
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—	1,113,099	..	1,113,099	1,018,308	..	1,023,300	1,308,600		1,308,600
Net ..			0			0			92,300
LOANS TO LOCAL BOARDS FOR RAILWAY CONSTRUCTION—	6,848	..	6,848	7,100	..	7,100	7,400		7,400
Net ..			6,848			7,100			7,400
RECEIPTS—									
Inland Money Orders ..	84,891,287	..		87,466,700	..		89,586,700	..	
Other Local Remittances ..	488,730	..		473,400	..		853,800	..	
Other Departmental Accounts ..	103	..		..	..		..	..	
							1,362,700	..	
Net Receipts by Civil Treasuries from—									
Post Office	2,148,193	..		1,720,100	..		18,079,300	..	
Railways	13,926,389	..		14,303,700	..			..	
Net Receipts from Civil Treasuries by—									
Telegraph	717,730	..		168,700	..		857,200	..	
Marine	247,253	..		248,500	..		245,400	..	
Military Works ..	709,434	..		742,300	..		901,800	.	
Military	10,112,705	..		13,388,900	..		52,477,900	..	
Remittances Account between England and India—									
Purchase of Silver ..	7,003,728	..		4,528,200	..		4,744,300	1,328,500	
Railway transactions.	3,492,367	28,343		5,062,400	6,300		603,300	3,561,700	
Other transactions ..	1,057,998	1,816,205		782,205	2,010,300				
Total ..	77 863,223	1,871,881	79,744,209	79,264,200	2,050,100	81,314,300	19,066,000	8,818,300	78,008,300
Net ..			0			0			0
EXCHEQUER OF STATE'S BILLS DRAWN.	..	25,759,206	25,759,206	..	(c) 28,100,000	28,100,000	..	20,000,000	20,000,000
Total Receipts	124,511,008	45,034,106 (a)		219,392,600	85,342,100 (d)		216,078,400	49,538,500 (e)	
Opening Balance	13,279,589	19,463,723		18,293,131	5,796,034		14,990,531	8,450,034	
Grand Total	238,790,597	64,547,829		238,685,731	66,138,134		231,067,931	48,062,534	

(a) Of this amount £ 1,078,710 represents the funds of the Gold Standard Reserve.
(c) £ 23,206 " "
(c) In addition to £ 2,150,000 for remittance of the Gold Standard Reserve.

DELHI, FINANCE DEPARTMENT,
March 2, 1914.

C. W. C. CARSON,
Offg. Deputy Comptroller General.

Government of India, in India, and England—cont.

	Accounts, 1912-1913.			Revised Estimate, 1913-1914.			Budget Estimate, 1914-1915.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward ..	121,522,892	43,367,933		122,462,900	39,343,300		123,699,600	37,079,400	
LOANS AND ADVANCES BY IMPERIAL GOVERNMENT.	135,378	..	*135,378	180,800	..	180,800	436,000	..	436,000
Net ..			0		0	0			436,000
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS.	1,333,618	..	1,333,618	1,672,100	..	1,672,100	1,939,400	..	1,939,400
Net ..			218,418			853,900			0
REMITTANCES—									
Inland Money Orders ..	24,761,918	..		27,423,300	..		29,905,700	..	
Other Local Remittances ..	..	..		920,000	..		453,600	..	
Other Departmental Accounts.	12,758	..		..	..		..	..	
Net payments into Civil Treasuries by—									
Post Office	2,148,971	..		1,729,700	..		2,382,700	..	
Railways	13,977,961	..		14,382,000	..		20,679,100	..	
Net Issues from Civil Treasuries to—									
Telegraph	911,694	..		738,700	..		887,200	..	
Marine	254,870	..		249,600	..		245,400	..	
Military Works ..	713,233	..		742,200	..		901,900	..	
Military	18,179,675	..		19,916,900	..		16,477,900	..	
Remittances Account between England and India.									
Purchase of silver	35,197	7,058,619		..	4,628,200		..	..	
Railway transactions ..	1,050	2,518,114			9,011,200		700,000	5,218,200	
Other transactions ..	2,704,694	765,454		1,899,500	738,000		1,650,000	600,300	
Total ..	46,821,969	11,376,262	79,892,221	72,681,400	10,334,400	81,995,800	73,399,300	5,731,200	79,999,300
Net ..			127,092			976,900			8,200
SECRETARY OF STATE'S BILLS PAID :	96,993,549	..	96,993,549	(c) 28,091,000	..	28,091,000	50,000,000	..	50,000,000
Total Disbursements ..	217,487,566	54,744,195 (b)		223,634,000	49,892,700 (c)		216,366,300	43,849,600 (d)	
Closing Balance ..	19,293,191	4,789,634		14,999,031	8,450,034		16,200,731	4,119,234	
Grand Total ..	236,780,697	64,533,829		238,585,431	58,139,734		231,567,031	47,968,834	

(a) Of this amount £1,035,584 represents the funds of the Gold Standard Reserve.
(b) " £75,000 " "
(c) In addition to £2,150,000 for remittance of the Gold Standard Reserve.

M. P. GAUNTLETT,
Comptroller General.

J. B. HEATH,
Secretary to the Government of India.

111-DUP.-10

D.—Account of Provincial Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.

Provincial Balances.

	Central Provinces and Berar.	Burma.	Assam.	Bengal.	Bihar and Orissa.	United Provinces of Agra and Oudh	Punjab.	Madras.	Bombay.	Total.	Equivalent in £ at Re 15 = £1.
Accounts, 1912–1913.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Balance at end of 1911–1912 ..	39,66,787	41,85,025	61,05,000	1,85,15,000	1,20,82,000	84,34,726	1,03,73,039	1,65,28,604	1,60,92,228	9,06,48,413	6,043,094
Added in 1912–1913 ..	10,66,249	33,76,174	33,10,494	1,47,05,273	79,29,199	99,55,748	14,11,049	49,20,276	70,93,281	6,77,10,763	4,514,050
Spent in 1912–1913 ..	..	..	..	..	..	..	..	..	..	..	..
Balance at end of 1912–1913 ..	50,72,039	1,30,29,199	76,05,494	3,13,20,270	2,00,81,199	1,84,23,473	1,77,84,102	2,28,58,879	1,79,75,519	15,83,57,176	10,557,144
Revised Estimate, 1913–1914.											
Balance at end of 1912–1913 .	50,72,039	1,30,29,199	76,05,494	3,13,20,270	2,00,81,199	1,84,23,473	1,77,84,102	2,28,58,879	1,79,75,519	15,83,57,176	10,557,144
Added in 1913–1914 .	9,58,000	3,000	.	.	..	..	..	..	..	9,59,000	63,933
Spent in 1913–1914 ..	..	..	23,81,000	8,00,000	18,50,000	9,47,000	13,85,000	55,61,000	1,79,000	1,80,76,000	905,000
Balance at end of 1913–1914 ..	1,00,28,039	1,30,29,199	55,43,494	3,05,20,270	1,82,31,199	1,74,76,473	1,63,99,102	1,72,97,879	1,78,96,519	14,72,40,176	9,815,944
Budget Estimate, 1914–1915.											
Balance at end of 1913–1914 ..	1,00,28,039	1,30,29,199	55,43,494	3,05,20,270	1,82,31,199	1,74,76,473	1,63,99,102	1,72,97,879	1,78,96,519	14,72,40,176	9,816,044
Added in 1914–1915 ..	..	..	..	..	..	..	..	..	..	..	..
Spent in 1914–1915 ..	8,75,000	50,70,000	23,81,000	3,05,20,000	70,81,000	67,93,000	60,93,000	67,98,000	84,33,000	4,81,20,000	3,208,000
Balance at end of 1914–1915 ..	91,53,039	79,59,199	31,62,494	1,95,82,270	1,11,50,199	1,06,83,473	1,03,06,102	1,04,99,879	1,94,63,519	9,91,20,176	6,608,744

C. W. C. CARLOS,
Offg. Deputy Comptroller General.

M. F. GAUNTLETT,
Comptroller General.

J. B. BRUNYATE,
Secretary to the Government of India.

DELHI, FINANCE DEPARTMENT,
March 2, 1914.

E.—Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.

Revenue and Expenditure.		Accounts, 1912–1913.					Revised Estimate, 1913–1914.		Budget Estimate, 1914–1915.	
			Expenditure.							
		Revenue.	Refunds and Assignments.	Cost of Collection and Production.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
		£	£	£	£	£	£	£	£	£
REVENUE HEADS.										
Principal Heads of Revenue.	Land Revenue (excluding that due to Irrigation).	21,281,468	763,222	3,868,629	16,681,217	..	18,231,900	..	16,714,900	..
	Opium	9,124,892	9,178	992,728	8,119,986	..	820,100	..	1,000,100	..
	Salt	6,834,376	267,258	374,008	6,193,110	..	5,787,800	..	2,785,803	..
	Stamps	6,059,315	59,347	163,854	5,836,314	..	5,902,400	..	6,171,200	..
	Excise	8,271,919	76,670	438,571	7,776,778	..	8,383,100	..	8,674,000	..
	Provincial Rates ..	992,149	1,078	4,853	946,218	..	179,400	..	30,300	..
	Customs	7,107,243	147,983	257,288	6,791,967	..	6,941,900	..	6,820,100	..
	Assessed Taxes ..	1,742,327	11,230	28,387	1,702,740	..	1,868,700	..	1,835,100	..
	Forest	2,165,009	8,343	1,162,585	994,082	..	1,031,700	..	939,500	..
	Registration	482,923	1,008	246,432	234,482	..	253,800	..	264,400	..
	Tributes	823,542	304,276	..	419,267	..	824,100	..	403,400	..
	Total ..	66,845,230	1,439,619	7,118,986	47,186,526	..	53,704,200	..	46,650,000	..
Total deduction from Revenue		..	8,653,331	..	..	..	..	..	..	..
EXPENDITURE-HEADS.										
Debt Services	Interest		1,473,788	1,310,831		329,857	..	378,700		232,800
Commercial Services.	Post office		1,264,436	2,026,867	835,569	..	231,600	..	420,100	..
	Telegraph		1,174,121	1,105,846	68,178	..	..	4,400	..	81,700
	Railways		17,471,189	12,568,433	4,903,381	..	4,818,810	..	3,830,700	..
	Irrigation ..		6,411,217	5,301,815	1,109,402	..	992,700	..	927,900	..
Other Public Works.	Civil Works, etc.		365,447	3,023,769	..	2,708,322	..	6,748,900	..	7,217,100
Mint	Mint		487,353	142,343	310,010	..	240,020	..	145,500	..
Civil Departments.	Civil Departments ..		1,516,647	10,668,756	..	10,353,909	..	10,553,700	..	10,541,100
Miscellaneous Civil Services.	Superannuation ..		200,338	3,454,310	..	3,053,972	..	3,190,700	..	3,240,000
	Exchange		100,810	..	100,810	..	113,800	..	63,700	..
	Miscellaneous ..		371,361	336,774	34,586	..	..	304,100	..	264,800
	Other heads ..		92,078	1,311,150	..	1,219,072	..	1,315,800	..	1,291,500
Famine Relief	Famine Relief ..			188,885	..	188,885	..	194,900	..	228,500
Famine Relief and Insurance.	Other heads		..	811,315	..	811,315	..	806,700	..	701,500
Military Services.	Army { Effective ..		1,107,244	16,838,619	..	15,731,375	..	15,648,700	..	15,014,104
	Army { Non-effective ..		120,538	3,237,997	..	3,117,459	..	3,118,300	..	3,112,100
	Marine		31,560	429,928	..	398,368	..	414,400	..	428,300
	Military works ..		72,194	887,378	..	815,237	..	879,200	..	982,100
	Special Defences (1902)		..	9,857	..	9,857	..	34,300	..	34,000
		66,787,458	72,240,914		7,811,341		590,100	..	..	1,923,500
Provincial Adjustment.	Surplus		..	4,814,058	..	4,814,058	..	..	..	..
	Deficit		..	..	..	..	761,100	..	2,729,300	..
	Total ..	66,787,458	63,751,964		3,301,341		1,357,200	..	1,279,800	..
	Surplus				3,107,626	..	1,277,800	..	1,273,800	..
Capital Account.	Railway and Irrigation Capital not charged to Revenue									
	Capital raised through Companies towards outlay on State Railways				15,331	..	32,000	..	810,800	..
	Capital contributed by Native States towards construction of State Railways.				361,746	..	200,200	..	83,700	..
	Capital raised and deported by Railway Companies (net)				..	..	4,403,300	..	3,178,700	..
	Outlay on Irrigation Works				..	1,408,334	..	1,330,100	..	1,000,000
	Outlay on State Railways				..	6,814,895	..	10,182,800	..	10,472,700
	Initial outlay on new Capital at Delhi ..				..	114,894	..	856,000	..	668,700
	Outlay of Railway Companies .. (net)				..	1,142,337	..	2,057,800	..	1,965,600
	Permanent Dept .. .. (net)				11,115	..	131,800	..	7,571,700	..
	Temporary Dept .. .. (net)				4,500,000	..	..	..	..	..
	Unlimited Dept .. .. (net)				1,089,131	..	6,265,800	..	1,772,100	..
Debt, Deposits, Advances, and Remittances.	Loans and Advances by Imperial Government. (net)				145,998	..	84,200	..	..	228,700
	Loans and Advances by Provincial Governments. (net)				..	319,810	..	665,800	82,300	..
	Loans to Local Boards for Railway Construction. (net)				6,916	..	7,100	..	7,400	..
	Deposits and Advances .. .. .. (net)				4,431,134	..	..	806,800	..	3,897,300
	Remittances .. .. (net)				..	137,292	..	679,600	..	..
	Secretary of State's Bills drawn .. (net)				25,759,783	..	28,100,000	..	20,000,000	8,200
	Secretary of State's Bills paid .. (net)				..	28,983,840	..	38,051,000	..	20,000,000
					39,518,758	41,300,465	39,781,300	44,217,300	33,497,100	37,037,200
Cash Balance	Opening Balance .. .. (net)				31,743,413	..	28,063,755	..	21,445,600	..
	Closing Balance .. .. (net)				..	29,063,755	..	21,445,600	..	16,816,965
				Total ..	71,262,171	71,362,170	67,845,055	65,663,000	53,943,100	53,854,165

O. W. C. CARSON,
Offg. Deputy Comptroller General.

M. F. GAUDENTZI,
Comptroller General.

J. B. BRUNYATE,
Secretary to the Government of India.

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DELHI, FINANCE DEPARTMENT,
March 2, 1914.

W. FRANCIS,
Ag. Secretary to Government, Legislative Dept.

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